

Contracting Authority:



Regional Youth Cooperation Office

**Call for Project Proposals 2023**

**RYCOnnecting You(th)**



**Guidelines for Grantees**

## Content

### Foreword

### Visibility Guidelines

1. Introduction
2. The RYCO and RYConnecting You(th) Open Call visibility content
  - 2.1 Visibility identity
  - 2.2 Description paragraphs
3. RYCO rules of communication
4. Declaration of consent to the use of quotes/photos/videos
5. Communication channels
  - 5.1 Social media
  - 5.2 Traditional media
  - 5.3 Other promotional materials

### Financial Guidelines

1. Introduction
2. Expenditures
  - 2.1 General Criteria on Eligible Costs
  - 2.2 Eligible Direct Costs
  - 2.3 Indirect Costs
  - 2.4 Non Eligible Costs
3. Income and Budget Request
4. Budget variation
5. Procurement Guidelines
  - 5.1 Procurement Principles
  - 5.2 Procurement Files
  - 5.3 Communications
  - 5.4 Types of procedures and monetary limits
    - 5.4.1 Monetary thresholds
    - 5.4.2 Simplified procurement procedures
    - 5.4.3 Service Contracts
    - 5.4.4 Supply Contracts
  - 5.5 Procurement Procedures
    - 5.5.1 Technical Specifications and Terms of Reference
    - 5.5.2 Evaluation of Bids
    - 5.5.3 Award Criteria
    - 5.5.4 Award of the Contract
  - 5.6 Cancellation, closing and signing of the Contract
    - 5.6.1 Cancellation of the Procedure
    - 5.6.2 Closing the Procedure
    - 5.6.3 Contract preparation and signature

### Appendix I Procurement Grid

6. Payment procedure
7. Transfer of Funds
8. Documentation/Record Keeping
9. Submission of Documentation
10. Breakdown list of expenditures template

## Foreword

This document consists of three chapters which clarify contractual obligations of a supported organization towards RYCO and give guidelines for a successful implementation of the supported project proposals.

The two chapters are:

- Visibility Guidelines
- Financial Guidelines

Please consult this document before you start implementing your activities and regularly consult it throughout the implementation phase. If you have any question that is not covered in this document and it is related to the implementation of the supported project or you need clarification on your obligations towards RYCO, please do not hesitate to contact RYCO team members for the input.

# Visibility Guidelines

## 1. Introduction

The purpose of the Visibility Guidelines is to provide practical insight to RYCO grantees and their partners on how to promote projects and donor support to external audiences. Guidelines present rules that need to be followed, but also practical advice on how to reach good communication and visibility results. It is important that promotion needs to include regional context and cooperation.

## 2. The RYCO and RYConnecting You(th) Open Call visibility content

### 2.1. Visibility identity

Both, RYCO and “RYConnecting You(th)” Open Call have their own visibility identities. Besides CSO and partners logos, grantees are obliged to use logos of RYCO and RYConnecting You(th) in all visibility documents: memorandums, press releases, media announcements, publications, reports, etc. Logos should be placed in header of the document, next to each other.

### 2.2. Description paragraphs

Besides logos, every visibility document should contain at least basic information about RYCO and RYConnecting You(th) Open Call. Grantees will be provided by description paragraphs in English and local languages later on. Grantees are allowed to adjust paragraphs to the needs of the document, after receiving approval from the RYCO Communication Team.

All visibility materials, that contain logos and description paragraphs, need to be approved by RYCO's Communication Team before publishing. Grantees are obliged to share materials at least 3 working days before publishing on the email addresses [jelena.kulidzan@rycowb.org](mailto:jelena.kulidzan@rycowb.org) and [judoris.merkaj@rycowb.org](mailto:judoris.merkaj@rycowb.org) for final confirmation.

## 3. RYCO rules of communication

The RYCO operates in a politically sensitive region and pays great attention to remaining neutral and positive communication, by adhering to specific rules. RYCO's grantees are obliged to adhere to these rules while promoting projects and activities supported by RYCO. The specific rules are:

- **RYCO does not use the words “countries, republics and states”.** Instead of that, we use words: *Contracting party/parties* (referencing to our founders: Albania, Bosnia and Herzegovina, Kosovo\*, Montenegro, North Macedonia and Serbia), *Governments, societies, cultures*.
- **RYCO avoids using national flags and symbols** at events, publications, photos, etc.
- **RYCO writes name of Kosovo with an asterisk (\*) and includes a footnote.** Asterisk should be used just once in the document, on the first mention.

## 4. Declaration of consent to the use of quotes/photos/videos

All participants of activities organized within RYCO projects and programs, including this Open Call, should declare if they give or not consent to use their quotes/photos/videos, made during the activity. Grantees are obliged to collect consents of people participating in activities organized within their project.

## 5. Communication channels

RYCO strongly recommends to grantees to promote projects activities during and after the implementation on social and traditional media (TV, news portals, newspaper). It will raise the visibility of their own CSOs and

partner organizations, but also the visibility of RYCO and this Open Call.

## 5.1 Social media

All rules stated above, should be applied on social media while promoting project and donor support. In order to reach wider audience, grantees are advised to follow social media tips:

- use youth-friendly, interactive, creative, and catchy content (*follow RYCO social media as reference*)
- post about results and how they contribute to wider society, rather than about technical part of the project
- post photos, designed visuals and videos to present results and activities
- post regularly, in order to show the process and development of the project
- respond to messages and comments of your followers
- Always tag/mention RYCO in your social media post

RYCO social media account (grantees should follow/tag/mention RYCO)

- Facebook: Regional Youth Cooperation Office - RYCO [www.facebook.com/Rycowb](http://www.facebook.com/Rycowb)
- Twitter: RYCO Western Balkans [www.twitter.com/Rycowb](http://www.twitter.com/Rycowb)
- Instagram: RYCO Western Balkans [www.instagram.com/rycowb](http://www.instagram.com/rycowb)

## 5.2. Traditional media

All rules stated above, should be applied while promoting project and donor support in traditional media, too. Grantees are encouraged to promote the project in local media, using these tips:

- Focus communication on the results of the project that have impact on wider society
- Always give regional perspective, explaining why regional cooperation is important, how it contributes to peacebuilding, reconciliation, cooperation, etc.
- Use descriptions paragraphs provided above
- Invite media to follow and report about activity
- Write and share Press releases with results of the activity or the project in general
- Ask for TV/radio appearances

## 5.3. Other promotion materials

For other promotional materials such as roll-ups, banners, visuals, notebooks, etc.) follow the same rules as listed above.

**Reminder:** For all approvals, comments, inputs or doubts contact RYCO Communication Team on the email addresses [jelena.kulidzan@rycowb.org](mailto:jelena.kulidzan@rycowb.org) and [judoris.merkaj@rycowb.org](mailto:judoris.merkaj@rycowb.org) for approval and support before publishing.

# Financial Guidelines

## 1. Introduction

The purpose of these financial guidelines is to provide guidance to Civil Society Organizations (CSOs) implementing the projects granted under RYCOs 2023 Call for Proposals.

Any financial issue that arises during contracting, implementing or reporting on these grants that is not covered in these guidelines and/or in the Grant Contract needs to be addressed in written (email), through the Local Branch Officer, explaining the issue, and guidance will be provided by the RYCO Secretariat.

## 2. Expenditure

### 2.1. General Criteria on Eligible Costs

Eligible costs are costs incurred by the Grantee and/or Partner(s) which meet the following criteria:

- a. they are incurred during the implementation of the project;
- b. they are indicated in the estimated overall budget for the project;
- c. they are necessary for the implementation of the project;
- d. they are identifiable and verifiable, and recorded in the accounting records of the Grantee and according to the accounting standards in the respective Contracting Party and applicable legislation;
- e. they are reasonable, justified and comply with the requirements of sound financial management, in particular regarding cost efficiency

### 2.2. Eligible Direct Costs

The following direct costs of the Grantee and/or Partner(s) shall be eligible:

- a. Costs of staff assigned to the project, corresponding to actual gross salaries including social security charges and excluding performance-based bonuses. Salaries and costs shall not exceed those normally borne by the Grantee and/or Partner(s). RYCO may request timesheets of the staff involved per each month when submitting the monthly and final report (slips, timesheets, basis for calculation of monthly or daily rates and working days);
- b. Travel and subsistence costs for staff and other people taking part in the project, which are in line with the Grantee's/Partner's travel rules and regulations and in accordance with the applicable legislation. In case of private car usage, the rates indicated in the instructions for budget of the project should be used;
- c. Rental costs for equipment (new or used) and supplies dedicated to the purpose of the project, provided that it is rented or written off in accordance with the applicable legislation and beneficiary's usual accounting practices;
- d. Costs of consumables;
- e. Costs of service, supply and contracts awarded by the Grantee/Partner serving the purposes of the project;
- f. Costs deriving directly from RYCO's contractual requirements such as visibility and dissemination of information, monitoring and evaluation, translation, reproduction, insurance, etc.) including financial service costs;
- g. Duties, taxes and charges.

### 2.3. Indirect Costs

Indirect project costs are those which may not be identified as specific costs related directly to project implementation but are related to the running costs of the Grantee/Partner.

A maximum of 7% of the direct eligible costs of the project can be claimed to cover all indirect overhead costs towards the Grantee/Partner's running costs such as stationary, photocopying, mailing, telephone, internet, fax, heating, electricity, use of office furniture, rent of office. This overhead contribution is a flat rate, meaning it does not need to be supported by proof of payment

in the financial report. However, if this 7% overhead contribution is claimed, no such costs can be claimed in addition to the flat rate.

## 2.4. Non Eligible Costs

The following costs are not eligible:

- a. customs and import duties, or any other charges;
- b. purchases of land or buildings;
- c. fines, financial penalties and expenses related to litigation;
- d. contribution in kind;
- e. debts and debt service charges (interest);
- f. provisions for losses or potential future liabilities;
- g. currency exchange losses;
- h. leasing costs;
- i. depreciation costs;
- j. credit to third parties;
- k. performance based staff bonuses

## 3. Income and Budget Request

The total budget request and co-financing needs to correspond with the total of the expected expenditure related to the project. The income side of the budget must show:

1. The financial request to RYCO.
2. The beneficiary contribution: the direct monetary contribution from the Grantees and partners' own resources.
3. Any other financial contribution given by third parties to project.

The following contributions are not accepted as co-funding:

- a. Financial contribution by third parties outside of what is considered eligible costs under the grant contract.
- b. Financial contribution by third parties with no obligation to reimburse unused funding at the end of the implementation period.
- c. Potential revenue generated by the project: if any income is expected to be generated by the implementation of the project, it needs to be specified in the budget, but cannot be used towards co-funding.

## 4. Budget Variation

If the budget requires amendments in course of project implementation, RYCO has the following procedures:

**Variation up to 15%** - The Beneficiary may amend the Budget unilaterally and inform RYCO accordingly, in writing and at the latest in the next report for any transfer between items *within the same main budget heading and between different main budget headings including cancellation or introduction of an item* involving a variation of 15% or less of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible direct costs.

**Variation above 15%** -The Beneficiary may amend the Budget only after prior approval by RYCO for any transfer between items *within the same main budget heading or between different budget headings* including cancellation or introduction of an item involving a variation above 15% of the amount originally entered to the main heading for eligible direct costs.

## **5. Procurement Guidelines**

If the implementation of an action requires procurement by the beneficiary, the contract must be awarded according to the Beneficiaries internal Procurement Rules, but aligned with the monetary thresholds set by RYCO. In the case when the Beneficiary doesn't have internal procurement rules, the following Procurement Guidelines should prevail.

### **5.1 Procurement Principles**

The development of the contest for the announcement of the winners in a procurement procedure shall be based on the following principles:

- a) Economy and Efficiency, meaning that the beneficiary will properly administer all of its budgets, taking into consideration also the subject matter of the procurement;
- b) Equal treatment and non-discrimination. All interested parties should be treated in the same way, meaning that all tenderers must be afforded equal opportunities when formulating their tenders, which therefore implies that the tenders of all competitors must be subject to the same conditions.
- c) Transparency in the procurement procedure, which means that the organization will announce in advance all the technical requirements and specifications for the purchase or service that it will be provided.
- d) The principle of information, meaning that the beneficiary will announce in advance any data that may be related to the procurement procedures and application procedure. Also, without limitation to the foregoing, the beneficiary will provide active assistance and clarification to each applicant when required;
- e) The principle of data protection, meaning that the beneficiary has the obligation, during the lawful and fair processing of personal data, related to commercial or professional activity, which is known during the procurement procedure and which are protected according to accepted principles for the protection of personal data, to take measures regarding the protection, preservation, non-proliferation and confidentiality.

### **5.2. Procurement Files**

Every step of the procurement must be clearly and transparently documented. The procurement person must possess the original file of the procurement file, supporting documents for the purpose of cross-references.

### **5.3. Communications**

All procedures, communications, notices, submission of documentation will be conducted electronically. The usual procurement procedure will be done electronically to an e-mail address registered on the name of the beneficiary. Exceptionally, communication will be done by official mail if electronic communication becomes impossible.

Communication, exchange and storage of information are carried out to ensure the preservation of data integrity and confidentiality of bids.



## 5.4 Types of procedures and monetary limits

### 5.4.1 Monetary thresholds

1. For the purpose of these **Procurement Guidelines**, the monetary limits and respective procedures for procurement are:
  - a) The low monetary limit is up **to 1,500 Euro**. For supply and service contracts with a value of less than or equal 1,500 Euro, the beneficiary may simply pay against invoices without prior acceptance of a tender.
  - b) The middle monetary limit which amounts over 1,500 Euro, simplified tender procedure will be followed by inviting at least three candidates of its choice to submit tenders.

Note: RYCO strongly recommends using bank transfer for payment executions. In cases when the payment execution via bank is not possible and for supplies and service contracts with a value of less than or equal to 200 euro, the beneficiary may pay cash or by check. Artificially split will not be allowed for the same supplier/contractor. A payment and or check voucher should be used accordingly from the beneficiary to evidence the financial transaction.

### 5.4.2. Simplified Procurement Procedure

It is the procedure in which candidates invited by the beneficiary may submit a tender.

1. Prior to contracting, under the simplified procedure, the beneficiary invites at least three candidates and justifies its choice.
2. Tender dossier for simplified procedure must include contract, invitation letter, instructions to tenderers, list of invited tenderers and tender submission form.
3. The tender dossier should contain minimum information necessary to communicate the requirements to the tenderer:
  - a. Invitation letter clearly stated invitation to the potential tenderer to submit an offer, containing name and address of the potential tenderer, contract title, the list of documents enclosed which constitute the tender dossier.
  - b. Instructions for the tenderer clearly stated general information about the contract including contract title, instructions how to prepare the tender (technical offer + financial offer), selection criteria, award criterion, deadline for submission of tenders, indicating the address where tenders are to be submitted, timing of deliveries of supply or services, technical specifications for supplies or TOR for services and other requirements.
  - c. Tender submission form, provided by the supplier/provider indicating tenderers contact details, acceptance of the beneficiary-s conditions and signature;
4. Technical offer: to be completed by the tenderer which reflects the beneficiary requirement, compliance with technical specifications or TOR? It could provide more details, such as indication of brand and making in case of supplies or involved inputs in case of services and has clear indication of the offered price for indicated items.

5. Financial offer: To be completed by the tenderer providing price per unit and total for supplies and services.
6. Contract: To be tailored to the specific project clearly stating the general and special conditions governing the implementation of the project agreed by both parties
7. Tenders must reach the beneficiary at the indicated address (e-mail or mail) and by no later than the date and time shown in the invitation to tender.
8. The chosen candidates must be allowed at least 10 calendar days from the dispatch of the tender dossier to submit their tenders.
9. Tenders must be opened and evaluated by an evaluation committee with the necessary technical and administrative expertise, appointed by the legal representative of the beneficiary.
10. Tenderers for the simplified procedure may also be chosen from a list of vendors taking in consideration their activity object.

#### **5.4.3. Service Contracts**

Service contracts are meant for intellectual and logistical types of services such as hiring trainers, conducting studies, research, publication, traveling, accommodation and other services. Types of services contracts are:

- a. Global price contract is a lump sum contract where specified output is set out, in the form of clearly defined deliverables like a report. Service will be paid on the basis of the delivery of the specified output, totally or partially withheld if the contractual result has not been reached in conformity with the detailed terms of reference. Partial payment may be determined according to the partial implementation of the output.
- b. Fee-based contract is a contract where the output is unpredictable, or where the workload to achieve the specified output is impossible to quantify in advance. Fee-based contracts may include activities paid on the basis of lump sums, but need to stay within the approved budget.

#### **5.4.4. Supply Contracts**

Supply contracts cover the purchase, rental or hire purchase (with or without option to buy) of products.

### **5.5. Procurement Procedure**

The person in charge of procurement contacts and provides an invitation to tender along with the tender dossier to potential suppliers, services providers or vendors.

#### **5.5.1. Technical Specifications and Terms of Reference**

1. Terms of reference applicable for service contracts and Technical specifications applicable for supply contracts give instructions and guidance to contractors to submit a tender which responds to all technical and administrative requirements.

2. The terms of reference or technical specifications are included in the tender dossier and will become an annex to the resulting contract.
3. Technical specifications may not point to particular brands and types, and they may not limit competition by being too specific.
4. For fee-based service contracts, the sections in the terms of reference include the allocated budget headings. They consist of the fees, which are the only part of the budget that is subject to competition. The services are provided on the basis of a fixed daily fee rate for the days the experts work under the contract. The budget also contains a fixed provision for incidental expenditure which covers all current expenses incurred by the contractor which are not included in the fees.
5. Once the tender dossiers have been finalized, the tender procedure may be launched as soon as possible. The terms of reference or technical specifications contained in a tender dossier - the basis for the project work-plan - must reflect the situation at the time of project start-up so as to avoid considerable effort being spent on re-designing the project during the inception period.

#### **5.5.2 Evaluation of Bids**

Tenders must be opened and evaluated by an evaluation committee with the necessary administrative expertise appointed case by case by the legal representative of the beneficiary.

1. The Evaluation Committee consists of three individuals, appointed by the legal representative of the beneficiary. In cases where there is no staff the evaluation process shall be performed by one person appointed from the legal representative with the necessary expertise.
2. On the day after the deadline set for submitting bids, the Evaluation Committee will make the opening of bids.
3. After Opening the bids, the Evaluation Committee shall proceed with reviewing the offers having regard to three evaluation components: Administrative compliance, technical compliance and financial compliance. The Evaluation Committee, after reviewing offers, prepares a report explaining how the winning bid was chosen, how they met the selection criteria, how the price was set, and the grounds for the award decision.
4. The Evaluation report must be signed by the member/s of the Evaluation Committee and approved by the legal representative of the beneficiary. The evaluation process must be concluded not later than three calendar days after the opening of the bids.
5. The Evaluation Team evaluates a valid offer only if it complies with all the requirements and specifications set out in the tender dossier.
6. The Evaluation Committee may use its discretion to consider valid offers that infringes minor formal / administrative deviations that do not fundamentally affect the conditions and other requirements set out in the tender dossier.
7. In any case, no offer will be accepted when:
  - a. The bidding does not comply with the technical specifications or Terms of reference and other substantial requirements like delivery timeframe ext.;

b. when his business activity is suspended in the Business Register;

### **5.5.3. Award Criteria**

Contracts are awarded on the basis of the most economically advantageous offer in one of the following two ways:

Under the best price – quality ratio in which case the beneficiary considers the price and other quality criteria linked to the subject matter of the contract such as methodology, ext. (this way is more recommended to be used for intellectual service contracts) and apply a weighting formula.

Under the lowest price provided the tender meets the minimum requirements set out in the tender dossier. The award criterion must be clearly stated in the tender dossier and instructions to tenderers.

The beneficiary may define in the tender dossier the evidence to be provided by an economic Operator (Potential bidder) to demonstrate its technical and professional capacity.

If such evidence is required, the tender must comply with the selection criteria in order to be qualified for further evaluation.

The Evaluation Committee should not use any criterion during the evaluation process that is not included in the tender dossier.

### **5.5.4. Award of the Contract**

1. A winning bid should be:

a) A bid based on the selection criteria, and award criteria satisfies the requirements set out in the tender dossier.

2. The announcement of the winner will be done after the comparison, evaluation of the bids and approval from the legal representative of the beneficiary.

3. The beneficiary must notify the award to the successful tenderer and, at the same time, inform in writing the unsuccessful tenderers. Notification to unsuccessful bidders must contain the reason why their offer was not successful and details about the winning bid referring to transparency and equal treatment principles and also a reasonable timeline (for ex. 2 days) to contest the award decision.

## **5.6. Cancellation, closing and signing of the Contract**

### **5.6.1. Cancellation of the Procedure**

1. The procurement person and evaluation Committee may cancel a procurement procedure if:

a) No bid is submitted within the time limits;

b) None of the bidders exceeds the qualification stage;

c) None of the submitted bids meet the criteria set out in the procurement documents;

d) All submitted bids contain prices that exceed the budget of the organization;

2. In case of cancellation of the procedure, the procurement person communicates to all bidders the decision and reasons within 3 days of the cancellation decision.

### 5.6.2. Closing the Procedure

A procurement procedure will be considered closed in cases when it is canceled or when a winner is announced at the end of the procedure. The notice is communicated within 3 days to the Bidder who has submitted the best Bid.

### 5.6.3. Contract preparation and signature

When preparing the contract for signature, the beneficiary will prepare a contract dossier with the following structure:

- a. Approved purchase request submitted by the Procurement person of the beneficiary
- b. Copy of the procurement call (Copy of the Tender Dossier r)
- c. Approved Evaluation report detailing the decision on the winning Bid
- d. Contract

The successful bidders have two business days from award notification to sign the contract. In case of withdrawal of the successful bidder the Evaluation Committee shall announce as winner the second place ranked bidder. In cases when there is no second place ranked bidder the procedure shall be canceled.

The contract shall be signed within one week after the announcement of the winner by the beneficiary and the winner.

## Appendix I Procurement Grid

Threshold levels	≤ EUR 1,500	> EUR 1,500
Procurement Method	Directs	Invitation to Suppliers
Quotations	Minimum 1	Minimum 3
Tender	No	Yes
Evaluation Committee	No	Yes
Competitive Bid Analysis	No	Yes
Contract	Yes, for intellectual services and repeat purchases No for logistical services and	Yes

	purchase of goods.	
Invoice	Yes	Yes
Authority	Legal Representative of the beneficiary	Legal Representative of the beneficiary
Payment Method	Bank Transfer, cheque or Cash according to applicable legislation	Bank Transfer

## 6. Payment Procedure

RYCO will pay its grants according to the following procedure:

An initial installment of 80% of the grant will be released within three weeks of receipt of the signed grant contract.

The balance (20% of the grant, or the remaining amount according to the actual budget spent/co-financing provided in case of underspending) will be released within 60 days after receiving the final narrative and financial reports, including all additional documents RYCO may request to substantiate these reports.

If the actual expenditure is higher than budgeted, the RYCO grant cannot be increased.

In cases of income generated by the project, such income must be declared in the financial report and deducted from the budget request to RYCO.

## 7. Transfer of Funds

Funds can be transferred to partners as required for the implementation of the project, but the Grantee retains the full responsibility towards RYCO for implementation of the project as envisaged under the Grant Contract, including financial reporting.

The rights and obligations deriving from such financial transfers should be regulated by a **Partnership Agreement** between the parties involved.

## 8. Documentation/Record Keeping

- Grantees must offer sufficient proof for the expenditures declared in the financial report, including the one related to partners' expenditures. Moreover, they are obliged to obtain, compile and safely store proof of expenditures of the applicant and of the partners'.
- Grantees are obliged to submit copies of proof (contracts, invoices, receipts) to RYCO, together with the financial report, and in a clear order (serial numbers) assigning such documents to specific expenditures.
- RYCO staff can request to see the originals of these documents or ask an audit company to review them.
- The Grantee shall use an appropriate accounting and double-entry book-keeping system to keep track of the spending related to the project, and to provide RYCO with accurate financial information at any time of implementation.
- The accounts shall comply with the accounting and bookkeeping rules that apply to the

Grantee in the respective WB6 Contracting Party;

- The financial report should properly and easily be reconciled to the accounting and bookkeeping system and to the underlying accounting and other relevant records.

## 9. Submission of Documentation

- The Grantee shall submit the financial report no later than 30 days after the implementation period, if not otherwise foreseen in the special conditions, 1 in original submitted to the Finance and Administration Officer in the respective Local Branch Office and 1 electronic copy. RYCO will provide the necessary information on time about the electronic tools for uploading financial reports.
- Attached to the financial report the Grantee is expected to submit copies of proof of payment regarding all expenses listed in the detailed breakdown of expenses.
- The financial report needs to be dated, signed by the authorized person of the organization and stamped.
- A final payment request as presented in the Annex VIII of the Grant Contract should be filled and presented together with the above mentioned financial documentation.

## 10. Breakdown list of expenditures template (Annex VII)

Be aware that you will have to submit the Annex VII – Breakdown List of Expenditures together with your Financial Report when submitting the final report for your project.

Please find the following examples of supporting documentation on some main cost categories which you should retain during the implementation of the action and attach to the financial report. This list is indicative only and non – exhaustive.

Copies of these documents must be readable and in accordance with the local legislation. Copies in the form of illegible hand-writing will not be accepted. It is recommended to write a short description in English in the copies of invoices or in the requests for payment for each invoice.

According to **Article 2.4** of General Conditions in the Grant Contract, RYCO may request additional information at any time.

## Appendix I List of supporting documents for Reporting

No	Cost Category	Supporting Documents	Notes
1.	<b>Human Resources</b>	<ul style="list-style-type: none"> <li>• Employment contract</li> <li>• Salary calculations (gross salary, payroll taxes, social &amp; health contributions)</li> <li>• Timesheets (may be requested)</li> <li>• Payment of taxes as according to local tax legislation rules</li> <li>• Salary / Remuneration fee Payment confirmation</li> <li>• Any other relevant document</li> </ul>	<p>Staff who are involved in the implementation of the project on a part-time basis are only eligible for the equivalent percentage of the time worked.</p> <p>Timesheets should have the name of the employee, dates of working, holidays, etc. Should be signed by both, employee and supervisor/project coordinator.</p>
2.	<b>Travel and accommodation costs</b>	<ul style="list-style-type: none"> <li>• Invoices (fiscal invoices)/ transport tickets</li> <li>• Payment confirmation</li> <li>• Boarding passes / Pay tolls/ Expenses claim vouchers Reimbursement vouchers/</li> <li>• List of passengers/List of participants</li> <li>• Agendas of the activities</li> <li>• Distance calculations through viamichelin maps (in case of traveling by car)</li> <li>• Photos from the activity</li> <li>• Any relevant procurement document if applicable</li> <li>• Any other relevant document</li> <li>• Taxes for reimbursing non-staff members</li> </ul>	<p>The list of invoices relating to travel and subsistence costs should include: the name of the person traveling, the departure place, the destination place and the number of days.</p> <p>For travel by plane we will only reimburse economy-class tickets.</p>
3.	<b>Communication, Visibility costs and materials</b>	<ul style="list-style-type: none"> <li>• Invoices (fiscal invoice)</li> <li>• Contract if any</li> <li>• Any relevant procurement document if applicable</li> <li>• Payment confirmation</li> <li>• Any other relevant document</li> </ul>	<p>Samples of printed and published materials containing RYCO's logo etc like: brochures, booklets, digital works etc should be provided as well.</p>



4.	<b>External Experts</b>	<ul style="list-style-type: none"><li>• Selection method</li><li>• Request for payment</li><li>• Invoices if applicable</li><li>• Contract of service</li><li>• Terms of reference</li><li>• Timesheets</li><li>• CV-s</li><li>• Payment confirmation</li><li>• Any relevant procurement document if</li></ul> <p>Any other relevant document</p>	<p>Deliverables of expert work can be provided as well such as: presentations, research outcomes, videos, training modules, etc</p>

