



**MONITORING AND JUSTIFICATION GUIDE FOR
PROJECTS FINANCED THROUGH THE FONS CATALÀ
DE COOPERACIÓ AL DESENVOLUPAMENT**

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1. INTRODUCTION

One of the objectives of Fons Català is the joint management of the economic resources contributed by the partners for the implementation of projects. This enables projects of considerable size to be financed with small contributions from various partners.

Given that a single project can be financed by several Fons Català partners, the management and justification of such contributions must be carried out in accordance with the rules and requirements of the various partners.

This guide has been drawn up based on an analysis of the rules and regulations of Fons Català partners in relation to subsidies, and it aims to provide organisations with a tool that establishes guidelines for the correct management and justification of projects financed through Fons Català.

Fons Català partners may, at any time, seek additional information or make requests not included in this guide. In such cases, Fons Català will contact the organisations to inform them of these requests and coordinate the actions necessary to respond to the partner.

Where the subsidy has been approved in the framework of a call for applications or is regulated by an agreement, the criteria described in the terms of such call or agreement will take precedence.

2. GENERAL PROVISIONS

2.1. CHANNEL OF COMMUNICATION AND SUBMISSION OF DOCUMENTATION

The organisation must submit all enquiries, communications, and documentation related to the project by e-mail to fonscatala@fonscatala.org and to the addresses provided.

2.2. NOTIFICATION AND ACCEPTANCE OF CONTRIBUTIONS

Fons Català will notify the organisations of the contributions received for the project as and when the funds are received.

To process the payment, the organisation must first accept the funds. To do so, the contribution acceptance form must be duly signed and returned to Fons Català to receive the financing. When submitting the acceptance form, the organisation must also submit the bank details notification form to Fons Català.

The organisation must notify the start and end dates of the project in the acceptance document.

On sending the first acceptance document, the organisation must confirm or update the start and end dates of the project (although these dates may be subsequently changed, see Section 2.5 of this Guide).

2.3. IMPLEMENTATION AND JUSTIFICATION DEADLINES

2.3.1. Implementation

The projects must be implemented in accordance with the implementation period in the project form. However, the start date of projects may vary and will depend, in many cases, on first receiving the necessary funds from the financing institutions.

2.3.2. Justification

The implementation of the project must be justified by submitting the following reports, depending on project duration:

- Project implementation period of no more than 12 months:
 - o A narrative and a financial report of the first 6 months of project implementation must be submitted **within 8 months from the start date of the project**.
 - o A narrative final report and a final financial report must be submitted **within 3 months from the end date of the project**.
- Project implementation period of more than 12 months:
 - o A narrative and a financial report covering at least 6 months of implementation must be submitted **every 8 months from the start date of the project**.
 - o A narrative final report and a final financial report must be submitted **within 3 months from the end date of the project**.

The list of documentation to be submitted together with the reports is available in Section 4 of this Guide.

All financial supporting documents must be submitted in English, Spanish, Catalan or French; if this is not possible, a translation of the submitted documents must be provided.

Fons Català reserves the right to request for additional reports and information at any time, as requested by any partner. In such cases, Fons Català will contact the organisation to notify them of the submission deadline.

2.4. JUSTIFICATION EXTENSIONS

If an extension of the deadline for the submission of justification reports is needed, Fons Català must be informed, and a request must be submitted.

The request may be submitted up to 3 months before the scheduled justification deadline and the reasons for the extension must be duly justified. The request must indicate the new proposed deadline for submitting the reports.

Fons Català will assess any requests and approve or reject them. If a request is incompatible with the rules of any partner institution or if further information is required, the organisation will be contacted.

2.5. AMENDMENTS AND EXTENSIONS TO IMPLEMENTATION

2.5.1. Amendments

In the event of changes to the project that represent a substantial modification, a request for amendment must be submitted to Fons Català. The request must be accompanied by the technical and/or budgetary reformulation and any additional documentation deemed necessary and required to assess the request (decisions, official notifications, certificates, etc.).

A substantial modification is one that affects any of the following:

- The objectives, results, changes of local partner organisation or rights holders.
- The location of the project.
- The project implementation schedule.
- Variations of more than 10% and more than €3,000 in budget lines. The sum of all variations in budget lines that meet these requirements may not, under any circumstances, exceed 20% of the budget financed by Fons Català (as per the approved budget). **For multi-annual projects, these limits apply for each budgeted year.**
- The reduction in the total cost of the project, which under no circumstances may represent more than 20% of the total budget. **For multi-annual projects, these limits apply for each budgeted year.**

Any other changes are considered non-substantial modifications and should be notified in the justification reports.

The amendment request may be submitted up to 3 months before the originally planned end date, and the reasons for the amendment must be duly justified.

Fons Català will assess any requests and approve or reject them. If a request is incompatible with the rules of any partner institution or if further information is required, the organisation will be contacted.

2.5.2. Implementation extensions

To extend the deadline for the implementation of activities, an extension request must be submitted to Fons Català.

The extension request may be submitted up to 3 months before the originally planned end date, and the reasons for the extension must be duly justified.

Fons Català will assess any requests and approve or reject them. If a request is incompatible with the rules or if further information is required, the organisation will be contacted.

The extension of the deadline for implementing the activities does not necessarily imply an extension of the deadline for submitting the final justification reports. If an extension of the period for implementing the activities requires an extension of the justification period, one must be specifically requested.

2.6. OBLIGATIONS OF THE ORGANISATIONS

- Notify Fons Català of the start and end dates of the project.
- Notify Fons Català of any other subsidies, support, income, or resources obtained to finance the activities of the project.
- Notify Fons Català of any change in the schedule of the organisation that has submitted the project.
- Make proper use of the funding granted and carry out the activities in accordance with the approved project and the applicable subsidy rules.
- Notify, where appropriate, any modifications, in accordance with Section 2.5 of this Guide.

- Use any surpluses generated by favourable exchange rates or bank interests for the project or programme itself.
- Submit justification reports and supporting documents in accordance with the provisions of this Guide.
- Declare the following (using the template that can be downloaded from the website <https://www.fonscatala.org/ca/que-fem/projectes>, under the section “Documentació per als projectes”):
 - That the expenses have been incurred for the project, and that they will not be used to justify any other subsidies or support received by the organisation;
 - That the original supporting documents for the expenses are available for inspection by Fons Català and the public institutions that have financed the project through Fons Català;
 - That the copies sent together with the certificate are a faithful representation of the original documents in the organisation’s possession.
- Retain all documents of any kind that justify the use of the funds received for a period of no less than 6 years from the end of the deadline for submitting the final justification.
- Remain open to any auditing and financial control procedures that Fons Català or any of its partners may consider carrying out, and provide any information required.
- Return to Fons Català any amount that could not be used or that has not been properly justified.

3. ELIGIBLE EXPENDITURE

Expenditure is eligible if it is clearly aligned with the nature of the project, budgeted for, and incurred within the prescribed period. Expenditure is considered to have been incurred within the prescribed period when:

- The supporting documents are dated between the start date and the end date of the project.
- The payments are made between the start date of the project and the end date of the justification deadline. Later payments will only be allowed when the nature of the expenditure warrants it.

The following items are not eligible:

- Bank account interest on debt, bank charges for mismanagement, surcharges, and administrative or criminal penalties.
- Exchange rate losses, except for exceptional circumstances that are duly justified.
- Costs of legal proceedings.
- So-called ‘self-invoices’ issued by the organisation or the local partner.
- In some countries certain organisations or activities are exempt from paying taxes (IVA, TVA, VAT, or similar) or can recover the amount of these taxes. Where a tax is recoverable, it cannot be allocated to Fons Català.
- Depreciation.
- Alcoholic beverages or tobacco.
- Expenses related to transfers or travel that have not been made.

3.1. DESCRIPTION OF BUDGET LINE ITEMS

DIRECT COSTS: all expenses that are necessary and essential to carry out the activities.

1.1 Land and infrastructure/premises: purchase value of land and buildings or rental value of premises necessary to carry out the activities. Expenses for renting offices for the organisation or local partner organisation are not eligible and should be considered as indirect costs.

Expenditure under this line item must be allocated to one of the following sub-items:

1.1.1 Purchase: purchase value of land and buildings. In case of valuation, sufficient documentation must be provided to prove ownership and title.

1.1.2 Rental: in the case of immovable property, only rental costs directly related to the implementation of the project are included.

1.2 Construction and renovation: expenses related to materials, labour, and other costs linked to the construction or renovation of infrastructure directly related to the development of the project. In the case of building construction, sufficient documentation must be provided to prove ownership and title. If this is not possible, evidence must be provided that the necessary permits and support from the competent authorities have been obtained.

1.3 Inventory goods: purchase of inventory equipment and materials. Goods are considered inventory goods if they have the following characteristics:

- they have a useful life of more than one year;
- their unit price or the price of goods of the same type exceeds 300 euros;
- they represent an increase in assets.

Splitting the purchase of inventory goods to reduce their price or circumvent these requirements is not permitted.

Examples of inventory goods: preparation of the site where the goods, machinery, transport elements, technical facilities, medical equipment, furniture, computers, software, voice recorders, cameras, telephone and communication equipment, musical instruments, sports equipment, bibliographic and documentary collections, etc. will be installed. The creation and improvement of the website and social media content, virtual platform licences, copyrights, database creation, etc. are also considered inventory goods.

1.4 Utilities: expenses for utilities of the premises required to carry out the activities (water, gas, electricity, internet), provided that they are not included in the rent of the premises and are not attributable to indirect costs.

1.5 Non-inventory materials: costs arising from the purchase of consumable or non-inventory materials, such as computer consumables, office supplies, cleaning materials and products, raw materials, etc.

Expenditure resulting from the distribution of non-food items (NFI) or non-refundable supplies of cash or coupons for the purchase of essential equipment, materials, or goods may be eligible in one of the following forms:

- Cash transfers to final recipients, which can be individuals, households, or communities.
- Coupons or vouchers for access to specific services or products.

Given that several partners of Fons Català do not provide for this type of expenditure, it will be necessary to include with the budget an explanation of the forms that will be used, the number of recipients, intermediary companies, goods that will be purchased, etc.

It will also be necessary to describe the type of documentation that will be submitted with the financial report to demonstrate this expenditure (receipts signed by the final recipients, copies of the coupons, bank statements, invoices and proof of payment, etc.).

1.6 Personnel: expenditure arising from the payment of remuneration to personnel linked to the project by a contract of employment, whether permanent or temporary. The costs of personnel on leave during the period of the activities are not eligible.

Personnel costs must be allocated to one of the following sub-items:

1.6.1 Local personnel: salary costs for local personnel employed and directly linked to the implementation of the project activities.

1.6.2 North Unit/expatriate personnel: salary costs of personnel with an employment relationship to the organisation receiving the funding and directly linked to the implementation of the project activities. The salary costs of the North Unit personnel assigned to monitoring the project will be considered as indirect costs.

Personnel items may include the following:

- Gross remuneration: base salary and allowances derived from the activities. Extra pays are also considered eligible.
- Compensation for termination of the service provided, as long as this service is 100% related to the project.
- Social security contributions and taxes payable by the employee and social security contributions payable by the company (and equivalent items for local personnel), excluding the amount corresponding to bonuses or deductions.

1.7 Transfers, travel, and accommodation: use of means of transport for transfers, meals, allowances, and accommodation for people involved in the implementation of the project activities.

Meal expenses and daily allowances during travel and transfers: the maximum amounts that may be allocated to Fons Català are those established by the Decree 138/2008, of 8th July, of the Generalitat de Catalunya on compensation for service expenses, or the regulations in force at the time the expenses are incurred.

Travel expenses (such as visas, vaccinations, airline fares, train fares, or other means of transport) shall be eligible as long as it is possible to prove that the trip or transfer has taken place. Expenses relating to travel that is cancelled or not undertaken for any reason will not be eligible. Travel must be in economy class.

As a general rule, taxi fares are not considered eligible, except for transfers to and from railway stations, bus stations, ports and airports, or when they are essential for carrying out the activities.

This line item also includes transport rentals and fuel when the transfer is by private car, as well as travel insurance, with only the part corresponding to the period during which the activity is carried out being eligible.

1.8 Operations: expenditure directly necessary to carry out project activities:

- Communications, post expenses, and courier services: post, courier, or any other form of communication and liaison expenses related to the implementation of the project.

- Vehicle maintenance, minor repairs, and insurance, to the extent that the vehicles are necessary and used to carry out the project activities. In the case of motor insurance, only the part corresponding to the period during which the activities are carried out is eligible.
- Lease of equipment necessary for carrying out the activities.
- Maintenance, upkeep, and repair of other items directly related to the implementation of the project.
- Expenses related to legal, financial, notarial, or registry consultancy services, where they are essential for carrying out the project activities.
- Bank charges resulting from transfers made for the implementation of the project. Only expenditure incurred on the source account and in the recipient account to which the project transfers are made are eligible, on condition that the dates and amounts of the bank receipts provided to support the transfer and receipt of the project funds can be verified.
- Other bank charges: only maintenance expenses of bank accounts opened specifically for the management of project funds are eligible. In all other cases, they are considered indirect costs.

1.9 Technical and professional services: hiring of professionals that provide one-off services during the implementation of the project in order to perform specific activities (training, workshops, seminars, diagnostics, studies, publications, etc.).

Services related to dissemination, communication, and awareness-raising activities, may be included under line item 1.11.

1.10 External audits and evaluations: expenditure arising from the contracting of the necessary services to carry out external audits and evaluations of the project.

1.11 Dissemination, communication, and awareness-raising: expenditure resulting from actions to raise awareness among the population and from dissemination and communication actions to publicise the project (costs of dissemination, promotion activities, and advertising).

1.12 Other: expenditure not eligible for any of the above line items, but which is essential for carrying out the activities.

INDIRECT COSTS: the proportionate part of the general and administrative expenses of the organisation which, without being directly attributable to a specific activity of the project, are necessary for its implementation. This line item includes both costs attributable to the different activities of the organisation and general structural costs (rental or utilities for the organisation's or local partner organisation's offices or headquarters, human resources indirectly linked to the project, etc.).

Indirect costs must be allocated to the project and to Fons Català in accordance with the rules and general principles of accounting and, in any case, to the extent that the expenditure actually corresponds to the period during which the activity is carried out.

The amount of indirect costs may not exceed 10% of the funding granted.

4. JUSTIFICATION: TYPE OF REPORT AND SUPPORTING DOCUMENTS

Justification must be provided by submitting narrative and financial reports, as set out in Section 2.3.2 of this Guide.

The content of the reports is shown in the templates provided by Fons Català, and the use of these templates is mandatory. The templates are available for download from the website <https://www.fonscatala.org/ca/que-fem/projectes> (under the section "Documentació per als projectes").

The supporting documents to be submitted are:

- Narrative report according to Fons Català's template (a version in Word format must be attached).
- Scanned and sorted sources of verification.
- All annexes and any additional information deemed necessary.
- 10 photos representative of the activities carried out (in JPG format).
- Statement of compliance for the submission of the financial report of projects.
- Financial report (in Excel format).
- Copy of the financial supporting documents for the expenses incurred and allocated to Fons Català. The type of supporting documents and the criteria for submitting them are described in Section 6 of this Guide.

Please refer to the checklist in Section 8.1 of this Guide before submitting the supporting documents.

5. INSTRUCTIONS ON PREPARING THE FINANCIAL JUSTIFICATION

The form consists of six tables. Please respect the structure of the form and fill in all the tables as described below.

TABLE 1 – SUMMARY

This table shows the amount justified with respect to the total budget and with respect to the budget implemented with the funds obtained through Fons Català.

1.1 Total budget

- a) Total budget of the project:** please enter the total cost of the project.
- b) Total justified:** it will be filled in automatically once Table 7 is completed. It corresponds to the total amount of expenditure allocated to the project.
- c) Amount pending implementation (a – b):** it will be filled in automatically.

1.2 Budget allocated to Fons Català

- a) Financing approved by Fons Català:** amount approved to be allocated to Fons Català.
- b) Amount allocated to Fons Català:** it will be filled in automatically once Table 6 is completed. It corresponds to the total amount of expenditure allocated to the Fons Català.
- c) Amount pending justification (a – b):** it will be filled in automatically.

TABLE 2 – LIST OF CONTRIBUTIONS RECEIVED/PROJECT FINANCING

This table shows all contributions received to implement project activities.

Please enter a list of all contributions received. In the case of subsidies, in addition to the name of the financing institution and the amount, please indicate the date and the status of the subsidy (awarded, pending, etc.).

One of the following two cells must be filled in, depending on the source of the financing:

Cell 2.1: contributions received through Fons Català.

Cell 2.2: contributions from other public or private institutions.

TABLE 3 – PROJECT TRANSFERS

Please enter all transfers of funds made within the framework of the project (usually to the local partner organisation) to implement the activities.

TABLE 4 – CURRENCY EXCHANGE OPERATIONS AND EXCHANGE RATES

Table 4 is used to calculate the exchange rate applicable to expenditure (Table 6, column “Exchange rate applied”), which is the average exchange rate calculated from currency exchanges made during the period being justified. Any other method for determining the exchange rate must be explained to allow for verification.

Different methods of calculating the exchange rate cannot be used in the same report.

The list of all currency exchange operations carried out under the project, irrespective of the number of currencies involved, must be entered to determine the exchange rate applicable to the expenditure (Table 6, column “Exchange rate applied”).

Where several currencies are involved, Table 4 may be modified, and columns may be added, or an annex may be attached with all the information necessary to justify the calculation of the exchange rate.

Currency exchange operations may be justified by means of official receipts issued banking institutions or other authorised establishments. For each currency exchange operation added to the table, the corresponding supporting document must be provided, showing the amount exchanged, the amount obtained, and the exchange rate applied, as well as any commission or expense incurred as a result of this operation.

Exchange rates calculated using online converters are not permitted. If the exchange rate cannot be justified through official documents, the official exchange rate published by the national bank of the country in which the project is carried out (which must be justified), or the rate established by the European index [InforEuro](#) may be used.

TABLE 5 – SUMMARY OF THE IMPLEMENTED BUDGET

Table 5 is the summary by line item and by financing partner of Table 6. It allows for the assessment of the differences between the approved budget and the implemented budget.

The “Total budget” and “Fons Català budget” columns must be filled in with the data of the approved budget.

If Table 6 is filled in correctly, it will not be necessary to fill in the coloured cells. The data entered in Table 6 are automatically populated in Table 5. Once Table 6 has been completed, please confirm that the data in Table 5 have been properly populated.

The remarks section at the bottom of Table 5 should be filled in when there are variations between the approved budget and the implemented budget.

Variations that represent a substantial modification, as established in Section 2.5.1 of this Guide, and which have not been approved by the Fons Català, will not allowed.

The maximum allowed downward deviation between the total approved budget and the total implemented budget is 20%.

For multi-annual projects, these limits apply for each year budgeted.

TABLE 6 – LIST OF ALL PROJECT EXPENDITURE

Please fill in the numbered and sorted list of all supporting documents for expenditure incurred.

The titles of the columns indicate the data to be entered, which must be visible on the supporting documents submitted to justify that expenditure.

One row must be entered for each supporting document under the appropriate line items, as defined in the line item description in Section 3.1 of this Guide.

The coloured cells contain formulas that automate some calculations and that can be copied into the inserted rows.

To insert new rows, right-click on the row you wish to copy and select the Insert option. Once a new row has been inserted, you can copy and paste the formula from any cell by using the Ctrl + C (copy) and Ctrl + V (paste) keyboard shortcuts, or by selecting and dragging the cell that contains the formula you wish to copy.

Please fill in all the columns as follows:

Document no.: it identifies the expenditure and the supporting document that justifies it. A number shall be assigned to each supporting document. The numbering shall be sequential, appear on the supporting documents, and also be used to name the scanned copies of the supporting documents.

Invoice no.: unique code that identifies each invoice.

Supplier: supplier ID or, in the case of salary expenses, ID of the employee.

Item: detailed description of the expenditure. In the case of salary expenses, it must specify which salary expenses are charged to the project, the month, and the place of work.

NIF or DNI: tax identification number or ID document number (or equivalent for expenses incurred in other countries) of the supplier or of the employee. It must appear on the supporting document that justifies the expenditure.

Invoice date: date the supporting document was issued, which shall appear on the document.

Payment date: date the payment was made, which shall appear on the supporting document provided in order to justify the expenditure payment.

Total amount of the invoice: total amount of the invoice, as stated on the supporting document.

Name of the currency: name of the currency, as stated on the supporting document.

Exchange rate: the exchange rate applied must be entered so that the equivalent amount in euros may be calculated. The exchange rate comes from Table 4. In the case of expenditure in euros, please enter "1".

Invoice total amount (euros): total amount of the invoice, in euros. The calculation is made automatically.

Amount allocated to the project (euros): amount, in euros, allocated to the project. This allocation may be total or partial.

The amount allocated to the project must coincide with the sum of the amounts entered in columns M to U.

Amount allocated to FONTS CATALÀ: amount, in euros, allocated to Fons Català. This allocation may be total or partial.

Amount allocated to the ORGANISATION (own funds): amount, in euros, allocated to the organisation (own funds). The amount must be entered in the appropriate column – “Cash” or “Valuation” – depending on the type of contribution. This allocation may be total or partial.

Amount allocated to OTHER FINANCING (public or private) 1: amount, in euros, allocated to other public or private financing obtained by the organisation. This allocation may be total or partial.

Amount allocated to the LOCAL PARTNER ORGANISATION: amount, in euros, allocated to the local partner organisation. The amount must be entered in the appropriate column – “Cash” or “Valuation” – depending on the type of contribution. This allocation may be total or partial.

Amount allocated to OTHER LOCAL CONTRIBUTIONS: amount, in euros, allocated to other local contributions. The amount must be entered in the appropriate column – “Cash” or “Valuation” – depending on the type of contribution. This allocation may be total or partial.

Amount allocated to Other external financing (public or private) 2: amount, in euros, allocated to other public or private financing obtained by the local partner organisation. This allocation may be total or partial.

6. FINANCIAL SUPPORTING DOCUMENTS

6.1. DOCUMENT SUBMISSION

Please submit scanned copies of the supporting documents that justify the expenses allocated to the financing provided through Fons Català.

To meet the demands of its partners, Fons Català may at any time request supporting documents for 100% of the cost of the project.

Criteria for submitting supporting documents:

- Please provide scanned copies of all original supporting documents that justify the expenses incurred.
- Number all supporting documents with the sequential number assigned in Table 6 of the *Financial Report* so as to easily identify the document that justifies each expense.
- Submit the supporting documents in the order in which they appear in the *Financial Report's* list of expenses.
- Provide a translation of any supporting documents that are not submitted in Catalan, Spanish, English, or French.

6.2. TYPE OF SUPPORTING DOCUMENTS

6.2.1. Transfers

Transfers are justified with the bank receipt for the transfer made and the bank statement confirming that the funds have been received in the recipient account. In addition to the amounts transferred and received, it is important that the supporting documents allow verification of the account number and the details of the sender and recipient.

6.2.2. Currency exchange operations

All currency exchange operations carried out under the project must be justified by means of supporting documentation.

Currency exchange operations are justified by means of supporting documents of the transaction issued by banking or other institutions operating in official exchange markets.

If the exchange rate cannot be justified through official documents, the official exchange rate published by the national bank of the country in which the project is carried out (which must be justified) or the rate established by the European index [InforEuro](#) may be used.

6.2.3. Supporting documents for expenses

Invoice

The invoice is the basic document for justifying an expense. Invoices must be issued in the name of the organisation or the local partner organisation.

Invoice content:

1. Invoice number.
2. Invoice date.
3. Supplier's name and surname or full company name.
4. Supplier's tax identification number or ID document number (or equivalent in the country).
5. Customer's name and surname or full company name.
6. Customer's tax identification number or ID document number (or equivalent in the country).
7. Detailed description of the goods or services provided.
8. Taxes (IVA, TVA, VAT), where applicable. Where a VAT exemption applies, justification that the transaction is exempt must be provided.

If any of the supporting documents do not meet these requirements, please explain the reasons why.

Expenditure not justified by invoice:

- Expenses arising from the payment of salaries to hired personnel are justified by payslips or an equivalent document in the case of local personnel.
- Expenses arising from the payment of social security contributions are justified in Spain by the Relación Nominal de Trabajadores (List of named workers or RNT, as per the Spanish acronyms) and the Recibo de Liquidación de Cotizaciones (Quotation settlement receipt or RLC, as per the Spanish acronym) forms – formerly TC and TC2 forms – and by the bank transfer receipt confirming the payment. Equivalent documentation must be provided in the case of local personnel.
- Expenses arising from the payment of personal income tax (IRPF, as per the Spanish acronym) withholdings are justified in Spain by form 111 and by the bank transfer receipt confirming the payment. Form 190 contains the annual summary of IRPF withholdings. Please include it if it is available at the time of justification. Equivalent documentation must be provided in the case of local personnel.
- Gratuities to volunteers or employees are justified by means of receipts that include the nature and amount of the gratuity and the corresponding withholding, if applicable. They must also include the personal details (name and surname, ID document number) and signature of the recipient.
- Receipts are admissible where:
 - due to special circumstances in the country or area of implementation, obtaining invoices proves extremely difficult.
 - small purchases are made, or services are obtained from parties not obliged to issue invoices under local law.
 - small amounts of cash are given to groups of participants to carry out certain activities that require the purchase of materials.

The term receipt refers to:

- Cash receipts, i.e. those issued by the organisation itself or by the person making the payment, signed by the supplier, confirming that the amount indicated on the receipt has been received.
- Receipts issued by the suppliers themselves. To be considered valid, receipts must include the following details:
 - Place and date of issue.
 - Identification details of the issuer.
 - Item description.
 - Name and tax identification number or ID document number of the issuer (or equivalent in the country).
 - Name and tax identification number or ID document number of the person who received the amount (or equivalent in the country) and signature of the same.
 - Amount received.
- When justifying professional services, IRPF withholding must be applied – and so must VAT, where applicable.
- So called “simplified invoices” or “slips” are not valid as justification of expenditure. However, they may be accepted if the items are described in detail, if the taxes are broken down, and if the supplier’s and customer’s details are included. Otherwise, a detailed invoice must be requested.

In any case, these “slips” or “simplified invoices” should be retained as they can serve as proof of payment because they include the date and form of payment (cash, card, etc.). Such cases will require supporting documents confirming that the payment has been made by the organisation or the local partner organisation in the course of the project implementation.

- Delivery notes cannot be used as justification of expenses in any case, although they should be retained, as they make it possible to demonstrate that the materials were delivered during the implementation of the project.
- Boarding tickets and other similar supporting documents for flights, trains, public transport, etc. should also be retained.

Where any of the requirements described in this Guide conflict with local law in the country of implementation, provisions of local law shall apply. The organisation must be able to substantiate this fact, if asked to do so.

6.2.4. Supporting documents for payments

An expenditure is considered incurred if it has actually been paid. Therefore, together with the invoices or any other supporting documents for expenses, the corresponding supporting documents for payment must also be submitted. These may include:

- A copy of a cheque made payable to the supplier issuing the invoice. Bearer cheques are considered cash payments.
- A copy of a bank transfer, deposit, or direct debit receipt. In such cases, the document must include the invoice number or item description, as well as the identification of the persons who made and received the payment. If this payment document does not identify the invoice, it must be accompanied by supporting documents that allow for the verification of the relation between the expenditure and the payment.
- Where a supporting document covers several invoices, it must be accompanied by a list of such invoices and their respective amounts.
- Where payroll payments are made by a single transfer, the list of named workers must also be submitted together with the respective bank transfer receipt.
- A copy of a bank statement, identifying the expense and respective payment being justified.
- A card payment receipt.
- Where cash payments are made, receipts must include, at a minimum, the supplier's identification (name and DNI/NIF), the date, and the supplier's signature. Cash payments may not exceed €1,000 or the amount set out in applicable legislation.
- Where small amounts are paid to groups of participants, lists containing the names and surnames, ID document numbers, and signatures of all individuals who received any payment, as well as the corresponding amounts.

6.2.5. Advances of funds, reimbursements, and settlements of expenses

Advances of funds or reimbursements to personnel involved in the implementation or monitoring of project activities (for expenses related to transport, fuel, food and accommodation, etc.) must be justified by the submitting the following:

- Documents justifying the advance of funds or reimbursement for expenses incurred to the person who incurred them (reimbursement must be made by the organisation before the end of the justification period).
- Documents justifying the amount reimbursed to the organisation, which must be provided if the amount spent is less than the amount advanced.
- Documents justifying the settlement of expenses, including copies of supporting documents (invoices, receipts) for the expenses incurred. Expense sheets must include, at a minimum, the following:
 - Name and surname.
 - Date.
 - Breakdown, item description, and amount of the expenses incurred.
 - Vehicle registration number and number of kilometres travelled, where applicable.
 - Total amount to be settled.

6.2.6. NFIs or non-refundable cash deliveries

NFIs or non-refundable deliveries of cash or coupons for the purchase of essential equipment, materials, or goods are eligible if they have been approved by Fons Català. An explanation must be provided regarding the methods used, the number of recipients, the intermediary companies, the goods purchased, etc.

To justify this expenditure, please provide contracts with intermediary companies, receipts signed by final recipients, copies of coupons, bank statements, invoices, and proof of payment, etc.

6.2.7. Transfer, travel, and accommodation expenses

Supporting documents for travel must identify the person making the transfer, the origin and destination, the date of the transfer, and any other information that connects the trip to the project.

Meal expenses and daily allowances during travel and transfers: the maximum amounts that may be allocated to Fons Català are those set out by the Decree 138/2008 of 8th July, of the Generalitat de Catalunya on compensation for service expenses, or the regulations in force at the time the expenses are incurred. All necessary information to verify compliance with these regulations must be provided.

6.2.8. Construction and renovation

In addition to the invoices and payment receipts confirming that the work has been carried out, please submit the following complementary documents:

- Bids received.
- Technical project.
- All relevant permits required by applicable law in the country where the work is carried out.
- Agreements with the construction company.

6.2.9. Purchase of real estate or land

If needed, Fons Català may request the following:

- A certificate of valuation, in the case of a contribution valued as described in Section 6.2.12 “Valuations”.
- Supporting documents confirming the purchase and indicating the price and method of payment, as well as proof of payment.
- Supporting documents confirming ownership of the property, as provided for in applicable law.
- Certificate of registration in the land register of the country where the project is carried out, if applicable.

6.2.10. Procurement

Where the amount of the expenditure is equal to or greater than the threshold for small contracts (excluding VAT) established in Article 118.1 of Spanish Law 9/2017, of 8th November, on public sector contracts, a minimum of three bids must be requested from different suppliers (prior to procurement or commitment for the provision of a service or delivery of a good). These bids must be submitted together with the justification.

Where the contract is not awarded to the bid with the best value for money, a report must be submitted explaining the reasons for this decision.

In the case of multiple invoices from the same supplier for the same item, if the sum of the multiple invoices exceeds the stated amounts, the need for three quotations will also apply.

6.2.11. Indirect costs

No certificates will be accepted to justify indirect costs. Indirect costs must be justified in the same way as direct costs, providing the appropriate type of supporting documents according to the type of expenditure.

6.2.12. Valuations

Valuations must be made at the time the activity is carried out.

They will be eligible as own or local contributions, provided that they are sufficiently justified and intrinsically linked to the project, either exclusively or proportionally, and provided that they have been included in the project budget. The amounts valued must be equivalent and proportional to the use of the valued goods during the period of implementation of the project and must be in line with market prices.

The labour of rights holders (e.g. community work), as well as the transfer of ownership of lands, premises, equipment, vehicles, materials, and services, are eligible for valuation.

In the case of equipment, the valuation should be calculated as accounting depreciation of the asset over the period it is dedicated to the project.

Valuations of volunteer work are eligible if they meet international standards and are provided for and regulated by the organisation.

Valuations must be supported by original certificates issued by the legal representative of the organisation that performs the valuation. All certificates must identify, in addition to the person responsible for the valuation, the following information:

- Number of working hours or units, price per unit, and total valuation.
- Values must be adjusted to the local market price, based on the invoice for any purchase or service, proforma invoices, etc.
- When valuating vehicles or equipment, their age should be taken into account (the price of a new vehicle is not the same as that of a vehicle with more years of use).

6.2.13. Financial returns

The financial returns generated by the funds obtained through Fons Català, provided that these returns are generated in an account opened specifically to manage such funds, as well as any profits obtained from currency exchange, if applicable, must be used to cover the direct costs of the project.

6.3. CONCLUDING REMARKS

- Once the financial report has been prepared, please check that all formulas and sums are correct. Check also that Table 5 and Table 6 are consistent (Table 5 must correctly summarise the data entered in Table 6, and therefore the totals per line item and per financing provider should be the same in the two tables).
- Please ensure that all supporting documents contain all the required elements and that the key data are sufficiently visible.
- Photos or screenshots of supporting documents will only be accepted in exceptional cases.
- It is important that organisations have the originals or valid copies of the supporting documents submitted, as they may be subject to verification.

7. FINANCIAL CONTROL OR AUDIT

Organisations are obliged to comply with any verification and financial control procedures that may be established regarding the financing granted.

In the event of financial control or audit by Fons Català partners, all supporting documents related to the project may be subject to examination.

7.1. DOCUMENTS THAT MAY BE REQUIRED IN CASE OF FINANCIAL CONTROL OR AUDIT

- Evaluations, audits, organisation or project reports.
- Certificate of the organisation's registration in the appropriate registry.
- Certificate issued by the Spanish Tax Administration Agency (AEAT, as per the Spanish acronym) on the beneficiary's VAT taxpayer status (non-taxable person).
- Annual VAT summary (form 390, annual summary report of operations relating to VAT settlement).
- If a VAT pro rata is applied, the last form 303 submitted based on which the applied pro rata has been calculated, as well as the calculation made.
- Supporting documents for all the contributions received for the project. Valuations may also be subject to control, as the remaining contributions.
- Employment contracts of all personnel involved in the project.
- Accounting records of the project.
- Bank statements for the project account and for the period covered by the financing.
- Lease contracts, if renting of premises has been allocated to the project.
- Contracts for professional services.
- Insurance policies, if insurance (travel insurance, medical insurance, life insurance, etc.) has been allocated to the project.
- Deeds of transfer and assignment in case of purchases of equipment, buildings, construction, or renovation
- Certificates or statements of compliance in relation to the following:

- Time commitment, duties, and tasks carried out by personnel allocated to the project.
 - Applicable labour, tax, and other laws and regulations.
 - Supporting documents for the exchange rate applied.
 - Criteria for the allocation of indirect expenses (type of expense, percentage of allocation, method for calculating the percentage of allocation).
- Any other complementary documents or information deemed necessary to confirm proper implementation and justification.

8. ANNEXES

8.1. CHECKLIST

Signed narrative report (a version in Word format must be attached)	
Scanned and sorted sources of verification	
10 photos representative of the activities carried out (in JPG format)	
Other annexes	
Financial report (must be submitted in Excel format)	
Signed statement of compliance for the submission of the financial report	
Copies of the financial supporting documents for expenses incurred (numbered and sorted)	
Supporting documents for transfers and currency exchange operations carried out	