#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

INSTRUCTION FOR BENEFICIARIES IN CONNECTION WITH THE IMPLEMENTATION OF PROJECTS FROM THE ARTISTIC PROGRAM OF THE MUNICIPAL FOUNDATION "PLOVDIV 2019"

DESCRIPTIVE STATEMENTS AND FINANCIAL REPORTING

CONTENTS:

I. Legislation **1**

II. Contract changes **2**

III. Eligible costs **2**

IV. Own contribution **4**

V. Ineligible costs **4**

VI. Descriptive reports **5**

VII. Financial reporting of expenses **7**

VIII. Expenditure verification **9**

IX. VAT regime **10**

X. Payments / Refunds **11**

XI. Requirements for content of the project file and storage of the documentation at the beneficiary **12**

I. LEGISLATION

The following regulations / Bulgarian and EU / can be applied in the implementation and reporting of projects funded by the Municipal Foundation "Plovdiv 2019":

1. Value Added Tax ACT
2. REGULATIONS for application of the Value Added Tax Act
3. ACCOUNTING ACT
4. ORDINANCE on business trips in the country
5. ORDINANCE for business trips and specializations abroad
6. LABOR CODE
7. Social Security CODE
8. Health Insurance ACT
9. State Budget ACT / for the respective year
10. Limitation of Cash Payments ACT

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

11. Corporate Income Tax ACT
12. Public Finance ACT
13. **Directive 2006/112 / EC** on the common system of value added tax

Instructions

1. Instructions of the Minister of Finance (№ 91-00-137/24.03.2014) on the treatment of value added tax as an eligible cost in the implementation of projects under operational programs co-financed by the Structural Funds and the Cohesion Fund of the European Union.

The above-mentioned normative acts are only for directing the Beneficiaries, and in their enumeration no exhaustiveness is claimed. For beneficiaries - foreign citizens and legal entities - the relevant norms applicable in the country of residence / registration and / or at the place of their activity will be applied.

II. CONTRACT CHANGES

Any change in the parameters of the project implementation, incl. budget, deadline for implementation of the project, planned activities will be implemented through bilaterally signed additional agreements to the contract, after a reasoned written request from the Beneficiary. Changes in the contract and / or project parameters can be made at the request of the Foundation. Such an additional agreement can only be signed within the duration of the project - set in the contract or an annexe setting a new period of the project. The Legacy II open call gives option for a minor change - In case a "minor change" of the contract is required, the beneficiary to notify the Plovdiv 2019 Foundation by letter. After written approval by the Foundation, the change can be made. The notification letter should contain a clear justification as to the circumstances necessitating the amendment. A "minor change" of the contract is considered to be a change in the place of performance of the activities in objective and unforeseen circumstances; justified increase of the quantitative indicators for the set activities, without leading to a change in the scope of audiences, target groups and the project budget; increase or decrease of the expenses under budget items in the amount of up to 10% of the project value, but not more than BGN 50 000.00 BGN, without leading to an increase in the total amount of the granted financial aid under the project. All other cases than those mentioned are considered a "substantial change". In all cases of "substantial change" of the contract, it is done by signing an additional agreement (annex) to the contract by mutual consent of both parties.

III. ELIGIBLE COSTS

Costs are considered eligible when they simultaneously meet the following conditions:

- to be lawful;
- to be performed for activities determined and carried out by the Beneficiary and under the control of the Municipal Foundation "Plovdiv 2019" under the approved project subject to the Contract, according to the conditions of the specific open call and the budget form and application form - appendix to the contract;
- to have been made obligatorily against the necessary supporting documents – invoices, bills of lading, accounts payable, handover protocols and other documents of equivalent probative value and kept in accordance with national legislation;
- to be performed on the basis of Contract (s) with subcontractors, where applicable;
- to have actually been incurred and paid during the period of eligibility of costs under the Contract; By the "Legacy /I/" open call, the earliest date for the recognition of costs, unless otherwise specified in an annex, is 21.02.2020; Under the Legacy II open call, the earliest date of recognition of costs coincides

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

with the date of signing of the contract and all costs - both from the amounts of own contribution and from the funding provided by the Foundation - must be planned and realized after the signing of the contract.

- to be carried out in accordance with the principles of sound financial management and in search of the most economically advantageous option;
- to be reflected in the accounting and tax documentation of the beneficiary through separate accounting analytical accounts or in a separate accounting system and allow for tracing on the basis of an effectively functioning audit trail;
- the selection of a contractor to have been made in accordance with the applicable national legislation.

The eligible costs are two groups: **costs for project activities and administrative costs, according to the conditions of the specific open call for which the beneficiary is selected, the administrative costs may be ineligible and / or with a limited percentage and/or restriction of the source from which these costs to be covered. For Legacy II – the administrative costs are able to be presented for verification only in the cases when the expenses have been resented in the budget application form and have been executed from the own contribution of the applicant and not from the funding given by Plovdiv 2019 Foundation.**

1. **Costs by project activities**
   The costs of project activities can be:
   - the costs for remunerations and the costs for social security contributions, accrued at the expense of the insurer - for natural persons, hired by the Beneficiary only for the implementation of the project activities;
   - costs for business trips related to the implementation of project activities - travel, subsistence and accommodation, with clearly shown names of the business travelers, purpose of the trip, route, rooming lists, boarding passes and ticket, etc.;
   - costs for the purchase of materials and consumables for the needs of the project;
   - costs for external services, which include: rental costs related to the project activities - justified in the application form, costs for ensuring publicity, costs for conferences and seminars, costs for research and studies, costs of other external services;

2. Administrative costs - according to the specifics of each open invitation, but if they are allowed under the terms of the specific open invitation and according to the allowed percentage and source of the payment, they can be:
   - remuneration and insurance costs of the staff related to the administration of the project;
   - costs for staff business trips;
   - administrative costs for maintenance of the project office (overheads, materials, consumables);
   - catering.

In order to be considered eligible costs, they must have been incurred during the period of implementation of the project activities and be actually paid during the period for eligibility of costs according to the Contract, as well as to be indicated in advance in the budget form and included in the final report.

IV. OWN CONTRIBUTION

The own contribution can be financial and non-financial/contribution in kind, and according to the conditions of the specific open invitation there may be a limit in the percentage of the allowed non-financial contribution.

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

1. Financial contribution
   The costs incurred with funds from the financial contribution of the beneficiary should meet the same rules and requirements for documentary reporting and justification, as well as the costs of financial assistance provided by the Municipal Foundation "Plovdiv 2019".

   With regard to eligibility of costs, the exceptions described in **Section C - Ineligible Costs** apply.
2. Non-financial contribution (contribution in kind)
   The non-financial contribution (contribution in kind) is subject to the following conditions:
   - Includes donated land, real estate, equipment and / or materials, research or professional activities or voluntary work for the purposes of the project.

   If it is provided by a third party (e.g. government institution, business, etc.) that is not a *project partner*, this contribution should be presented as a non-financial contribution provided by the beneficiary or the partners who will use them for the implementation of the project activities. Upon its subsequent reporting within the project implementation, it will be treated as a contribution in kind.
   - In case land or real estate is provided, the value should be proved at current market prices for the respective period of use, in proportion to the useful life of the asset;
   - In case equipment and / or materials are provided, the value is presented at market prices for the respective period of use, in proportion to the useful life of the asset;
   - In case of free voluntary work, the value of this work is determined in accordance with the number of volunteers, time spent (indicate the hours worked per 1 volunteer) and the standard pay for the respective type of work (according to the standard average salary according to the current labor market).

V. INELIGIBLE COSTS

The following costs are not eligible for project funding:

- refundable value added tax;
- loans and / or interest on debts;
- purchase of vehicles, land, buildings;
- costs for construction and installation works *(except for hypotheses falling under the note referred to in Section III, item 1 of these Instructions);*
- current repairs of tangible fixed assets;
- fines, financial sanctions and dispute resolution costs;
- costs for consulting services related to the preparation and / or filling in of the application documents;
- costs for activities falling within the scope of the project, financed with financial assistance under another project, program or any other financial scheme arising from a national or municipal budget, an EU program or another donor program. Note: The costs on the same activities funded by more than one source are ineligible;
- costs incurred before the date of entry into force of the Contract and outside the period of validity of the recognition of costs specified in the Contract;
- administrative expenses according to the regulation of the open call;
- Restrictions, specially announced in the regulations of the concrete Open call.

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

VI. DESCRIPTIVE REPORTS

Reporting is an essential part of project implementation. The beneficiary is responsible for the preparation of the descriptive and financial statements. The obligations and deadlines for reporting by the beneficiary on the project are described in the Contract.

Reporting of the beneficiaries to the Municipal Foundation "Plovdiv 2019" is done through:

1. Final descriptive report

The final report is prepared and submitted to the Municipal Foundation "Plovdiv 2019" **within the deadlines described in the specific contract.**

The final report must cover the entire period of project implementation and include / describe **all activities** set out in the Application Form, and for each activity already reported in a previous interim report, if such is allowed in relation to the open call, indicate exactly in which interim report the relevant activity is reported.

Evidential documentation (attendance reports for the target groups, audio, video and photo materials, protocols, questionnaires, etc.) must be provided only for those activities for which no supporting documents have been provided in the interim report /according to the regulations of the concrete Open Call/. If the beneficiary partially reports an activity in the final descriptive report (started in the previous reporting period and continued in the following periods), he shall submit supporting documentation for the respective activity only for the period following the last reporting of the respective activity.

The numbering, the name and the sequence of the reported activities must correspond to the numbering, the name and the sequence of the activities according to the application form.

For each reported activity the achieved results / goals are described.

The implementation of the activities in relation to the target group and the users must be proved by references to the number of visitors / participants for the entire duration of the project.
The beneficiary summarizes the information from reports on the number of visitors / participants **and attaches it to the final report.**

2. Approval of the final report

In order for the final report to be approved, it must:

- be properly formatted, including all required information;
- contain detailed answers to all questions included in the template for the descriptive report;
- the reported implementation of the activities must correspond to the provisions of the Application Form;
- not have a significant delay in the implementation of the activities or to provide justification for such;
- to contain information and evidence for the performed information and publicity activities;
- the procedures for awarding public procurement contracts according to the Bulgarian legislation must have been observed and implemented (if applicable);

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

- the actual number of staff / team under the project must correspond to the requested;
- for each of the reported activities for the respective period, attached the necessary supporting documentation must be attached.

3. Evidence documentation

The documents certifying the implementation of project activities must be submitted to the Municipal Foundation "Plovdiv 2019" in order to verify the implementation and reporting of activities.
Depending on the nature and type of activities, the following evidence will be required for the purposes of verification:

- reference to the number of visitors / participants;
- questionnaires for feedback;
- video, photo and audio documentation for the events held;
- copies of information and publicity materials;
- any other evidence of the project activity carried out that the Beneficiary considers applicable.

Documentation for hiring external collaborators and contractors:

- a copy of the assignment for expert work and a copy of the contract with the expert;
- a copy of the report for acceptance of the work of the expert / consultant or a signed statement of acceptance;
- a copy of the materials developed by the expert (if applicable);

Documents related to the implementation and administration of the project:

- concluded civil, employment contracts and / or additional agreements in connection with assigned project management obligations;
- report signed by the expert and the project manager. The report of the project manager is signed by the representative of the Beneficiary and is valid for employment and civil contracts and additional agreements;

Documents related to the implementation of the requirements for visualization, publicity and information:

- Contracts with contractors - if applicable;
- Copies of all publications in the press (includes title page of the publication, page of publication, date and number of the publication). Copies shall be submitted in electronic format and on paper;
- 5 copies of all printed advertising, educational, information materials (brochures, leaflets, stickers, books, posters, flyers, etc.);
- Photo material on an electronic carrier of billboards, boards, banners, vinyls;
- Electronic / digital copy of all audio and video productions and materials.
  Schedule with TV and radio broadcasts and recordings - if applicable;
- Printouts and / or screenshots of websites, other electronic publications, banners and advertisements on social networks;
- Evidence of compliance with the requirements for the placement of the logos of the Foundation and partners (sponsors) in accordance with the requirements of the "Guidelines for information and publicity"

The final report must be accompanied by a table of contents describing each document that is attached.
The documents must be arranged and numbered in accordance with the budget items.

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

The activities implemented during the project implementation and the costs incurred for them will be recognized as eligible only if the beneficiary who received the financial assistance has submitted a descriptive report with sufficient documentary evidence of the implementation of the activities set in the project.

4. Presentation of a final report

The beneficiary submits to the Municipal Foundation "Plovdiv 2019" the final descriptive report and financial statement. The evidentiary part to the descriptive reports is provided in parallel with the submission of the descriptive report officially, on electronic and paper media.
An audit certificate and an audit report shall be attached to the documents submitted for final payment, if applicable in accordance with the thresholds of the applicable legislation.

VII. FINANCIAL REPORTING OF EXPENSES

Obligation to provide financial statement/s, according to the terms of the specific contract under the respective open invitation.

The beneficiary undertakes to prepare a final report, which is prepared **in accordance with the requirements for final payment.** These reports consist of a descriptive and a financial part. They relate to the project as a whole. The reports must contain complete information on all aspects of implementation for the period described.

1. Financial report

The financial statement is prepared in accordance with the requirements, both for the funds provided by the Plovdiv 2019 Foundation and for the amounts provided as own participation of the beneficiary.

The financial report presents all project costs. The same in tabular form / sample table / shows the implementation of the budget by budget sections and items, according to the contractual conditions.
For all actually incurred expenses, the Beneficiary must submit on paper copies certified with "True to the original" and on electronic media the relevant supporting documents - invoices, contracts, orders, statements, protocols or other documents of equivalent probative value, according to Bulgarian legislation. Payment orders for paid social security contributions at the expense of the employer and the employee, for the paid personal income tax, report on work performed by the civil contracts, statement of acceptance for work, payment order and bank statements should be submitted.

It is recommended that the following text be explicitly written on the invoices issued for project costs incurred: "The costs were incurred for the project No.... and the name of the project."

The financial report reflects the actual progress of the project and the actual costs incurred. It shall be accompanied by the following documents:

- **Financial identification form** or official note from the bank.

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

- **A declaration of status under the VAT Act** is attached to each request for final payment /template is available.
- **Table for financial report (**mandatory template), which is kept regularly with accumulation, describing each payment document for incurred expenses, following the form of the attached table and the structure of the budget. The values are reflected in BGN. The inventory is provided to the authorized persons of the Municipal Foundation "Plovdiv 2019" during the financial audit.

The main documents required as annexes to the financial statements are:

- Turnover statement, general ledger, analytical statement;
- Employment and / or civil contracts, evidence of their conclusion, cover letters and certificates issued by the National Revenue Agency for registration of employment contracts, monthly payrolls for paid amounts, payment documents for paid amounts, reports for performed and accepted work, statement of acceptance, statement of findings, payment orders, bank statements, cash disbursement vouchers, payment orders for paid social security contributions at the expense of the employer and the employee, for paid personal income tax;
- Business trip orders - report on the work done, invitation and program for international participation, itinerary, travel books, order for expenditure norm of the vehicle, invoices for overnight stays / with indicated dates and names of the accommodated /, fuel consumption documents, tickets, subscription cards / where applicable /; Copies of tickets and boarding passes must be submitted for airfare.
- Documents certifying the performance of the hired contractors and / or experts, statement of acceptance, delivery invoices;
- Detailed invoices with completed mandatory details / quantities, unit prices and value, receipt / bank statement; goods receipt or statement of acceptance.
- Invoices for telephone bills, electricity, water, if the cost is allowed according to the rules of the respective open invitation;
- **It is mandatory that all submitted foreign documents are accompanied by a translation into Bulgarian. A translation by an automatic electronic translator certified with "True to the original" by the beneficiary is recognized.**

  If necessary, the original documents must be submitted for verification.

References for the amount of revenues generated by the project, as well as the relevant evidence are also submitted to the financial report.

VIII. EXPENDITURE VERIFICATION

1. Confirmation of the costs by the Beneficiary.

The Beneficiary is responsible for confirming the project costs on the basis of invoices and / or other documents of equivalent probative value.

The beneficiary is obliged:

- to ensure that the project costs reported by him are actually incurred;
- to ensure that it maintains adequate accounting and analytical reporting on the project;
- to ensure that all project documents are kept for a period of three years after the completion of the project;

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

- to ensure, when submitting a statement of expenditure, that all statements of expenditure on the project include the total amount of eligible costs actually paid by it during the implementation of the project;
- the costs paid by the partners are justified by invoices or accounting documents of equivalent probative value;
- to reimburse unverified costs;
- to transfer to the Municipal Foundation "Plovdiv 2019" its due part of the generated revenues.

2. Verification by the Municipal Foundation "Plovdiv 2019".

The Municipal Foundation "Plovdiv 2019" performs a full documentary check of all documents submitted by the beneficiary in the reports for verification of activities and costs for each individual contract.

2.1.Verification of advance payments

Based on the signed contract and all required documents, the financial experts from the Municipal Foundation "Plovdiv 2019" check the submitted documents and upon fulfillment of the requirements, a payment is made.

2.2.Verification of final payments

The Municipal Foundation "Plovdiv 2019" checks the documents submitted by the beneficiaries.
When verifying the activities and costs, the expert commission of the Municipal Foundation "Plovdiv 2019" performs the following inspections:

- The descriptive report is checked first, followed by a financial check of the financial report, if the descriptive report is approved by the expert commission. The procedure for approval of the final report and financial statements may be terminated if: not all mandatory fields are filled in; the information is incomplete or missing; mandatory applications and evidence are missing; if there are inaccuracies, errors. In this case, the expert for control of project costs prepares and sends an e-mail with a request for additional information and documents, setting a specific deadline. Until the submission of additional documents and information, elimination of errors and omissions, the verification period shall cease to run;
- After confirmation that the technical implementation of the specific contract is in accordance with the regulations and that the activities have actually been performed, the eligibility of costs is checked. The verification should certify that: the declared costs have actually been incurred and documented; invoices and other supporting documents of equivalent probative value relate to the project; the request for payment is based on costs actually incurred by the Beneficiary during the period under the Contract; the data provided is accurate and has been obtained as a result of the beneficiary's accounting system; accompanying documentation is available, etc.

Note: **In case of suspicion of unrealistic costs or costs greatly increased above market prices, the expert commission has the right to carry out inspections / incl. of the market prices for the respective type of supply / service/ and to impose financial corrections on the Beneficiary, respectively to refuse in full the verification of the respective cost.**

IX. VAT REGIME

The regulation of VAT is subject to the applicable legislation in force with regard to the beneficiary and its partners.
The beneficiary, who has received financial assistance, determines the accrued VAT on goods and services received or payments made, in the implementation of the project in the following two categories: **refundable and non-refundable VAT**.

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

The refundable value added tax is an ineligible cost for projects financed by the Municipal Foundation "Plovdiv 2019".

In the general case: the refundable VAT is reported by a beneficiary - a VAT registered person with a current VAT number, who has the right to use the respective full or partial tax credit and the goods and services are used for taxable supplies.

Beneficiaries should keep detailed accounts of the VAT charged, which is reported in the settlements section in the case of recoverable VAT.

The non-refundable VAT from the beneficiary is an eligible project cost.

In the general case: the beneficiary is not a VAT registered person or the goods and services are intended for the implementation of VAT-exempt supplies or a tax credit cannot be used for them. Beneficiaries should keep detailed accounting reports, where the costs of non-refundable VAT are reported as an expense of the relevant type of good or service.

With the final report, the Beneficiary should declare his status as a registered or unregistered person under VAT (template available). Registered persons present a VAT registration certificate.
In case of change of its VAT status, the Beneficiary is obliged to inform the Municipal Foundation "Plovdiv 2019" within **5 working days** of the change.

Additional information: Current regulations in Bulgaria for this type of programs are:

- **Instruction of the Minister of Finance (№ 91-00-137 / 24.03.2014)** on the treatment of value added tax as an eligible cost in the implementation of projects under operational programs co-financed by the Structural Funds and the Cohesion Fund of the European Union
- **Directive 2006/112 / EC** on the common system of value added tax.

X. PAYMENTS / REFUNDS

The Municipal Foundation "Plovdiv 2019" makes payments in accordance with the Agreement for the provision of financial assistance. Advance payment is made in the amount specified in the signed contract.

Final payment is made on the basis of actually incurred expenses and after submission of primary supporting documents and financial reports.

The amount of the advance payment shall be verified at the final payment, and the same amount and the project revenues (if applicable) as of the date of completion of the project shall not be included in the Request for final payment by the beneficiary.

The amount of the final payment is calculated by deducting the advance and the project revenue (if applicable) from the verified total project costs financed through financial assistance.

The revenues from the project in this case mean the part of the total amount of revenues

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

generated under the project belonging to the Municipal Foundation "Plovdiv 2019".

Amount of final payment	=	**Total amount of expenses verified by** the Municipal Foundation "Plovdiv 2019"	-	**Amount of the advance payment**	-	**Amount of interim payment**	-	**Project revenue (if applicable)**

In cases where the value of the amount of the final payment is a negative value, the amount due by the beneficiary should be transferred by bank transfer in favor of the Municipal Foundation Plovdiv 2019 within the deadlines for final payment under contract.

The amounts paid by the Municipal Foundation "Plovdiv 2019" are transferred to the respective bank account of the project beneficiary, specified in the financial identification form or in the official note issued by the bank.

The beneficiary is obliged to manage the received funds in compliance with the applicable legislation in the field of financial management.

The amounts subject to reimbursement by the Beneficiary may be deducted from any amounts due by the Municipal Foundation "Plovdiv 2019" to the Beneficiary.

In all cases of establishment of reimbursable funds by the Municipal Foundation "Plovdiv 2019" in the exercise of current or subsequent control, they are due by the Beneficiary.

For non-fulfillment of the obligations under the Contract the sanctions are according to the Contract.

XI. REQUIREMENTS FOR CONTENT OF THE PROJECT FILE AND STORAGE OF THE DOCUMENTATION AT THE BENEFICIARY

The project documentation generally consists of two separate parts, concerning the technical implementation and the financial implementation. The supporting documents are classified accordingly:

- Descriptive report - as described in the project proposal, chronologically for each activity;
- Financial part - according to the structure of the project budget, the documents are arranged by separate budget sections and items;
- Documentation under the Public Procurement Act - (if applicable).

The Beneficiary prepares a project dossier (on which there is a label with the inscription with the contract number, the name of the project, the name of the Beneficiary and the place of execution), which must contain all the documentation related to the project as follows:

- Label (Contract number / date and name of the project);
- Description of the documents;
- The concluded Project Contract;

#together
2 Rayko Daskalov Str.
4000 Plovdiv, Bulgaria
+359 32 632 970
info@plovdiv2019.eu

- Detailed schedule of activities, which is presented together with the other documents upon signing the contract.
- Requests for change and additional agreement/s to the Contract, as well as amendments to the Contract without additional agreement - if applicable;
- Documents certifying the inclusion and participation of representatives of the target groups in the project activities (references for visitors/participants, questionnaires);
- Documents proving the purchase of application software, materials, payment of salaries and social security, etc. sorted by ascending number of activities;
- Documents proving events, creative groups, practices, seminars, press conferences, exhibitions, etc., video, audio and photo materials arranged in ascending number of activities;
- All documentation for selection of contractor / s in accordance with the requirements of the Public Procurement Act - if applicable;
- Descriptive report and the relevant documents attached to it;
- Data on publicity measures taken;
- Financial statements, supporting documents for the funds spent on the project - invoices, contracts, bank statements, protocols, etc .;
- Requests for payments and their respective annexes;
- Audit reports - if applicable, according to the thresholds of the applicable legislation;
- Correspondence on the project with the Municipal Foundation "Plovdiv 2019";
- Protocols of the inspections performed by the Municipal Foundation "Plovdiv 2019";
- Others - according to the specifics of the respective Contract.

It is desirable to appoint a member of the project team to be responsible for the preparation and storage of the dossier.

The Beneficiary is obliged to allow the Municipal Foundation "Plovdiv 2019" to check by examining its documentation or by on-site inspections of the project, as well as to conduct a full inspection, if necessary, on the basis of supporting documents related to project financing.
The dossier with the original documents is kept for a period of three years after the completion of the project. The beneficiary is obliged to collect and store all documents certifying the implementation of the project on paper and on electronic media.

All available documentation is kept by the Beneficiary at the official address of the Beneficiary specified in the Application Form, which is an integral part of the Contract.