

INSTRUCTIONS ON HOW TO FILL IN THE TABLE OF EXPENDITURE

This document provides information on how to fill in the Table of Expenditure (Annex III of the Guidance on Management Verifications). The Table of Expenditure is filled in by the beneficiary except from the grey fields which are filled in by the controller.

Operational Programme: The Greece-Italy 2007-2013 OP.

Project title (Acronym): The project title and acronym as indicated in the approved application form.

Project Ref. No: The MIS code assigned to the project.

Role of beneficiary: "Lead Partner" or "Partner".

Beneficiary title & No.: The beneficiary's title and number as set out in the approved application form.

Full Name of Person in charge of Beneficiary Organisation: The name and surname of the beneficiary's legal representative.

Verified expenditure (not including the expenditure of the current period): The amount of verified expenditure (not including the expenditure of the current period).

Month (Quarter): The reference month and quarter of the reporting period are filled in e.g. 2(3) for the second month of the third reporting period of the project

Year: The reference year of the reporting period.

Submission by the beneficiary-Ref.No: The reference number of the submitted Table of Expenditure. (by the beneficiary's register office).

Submission by the beneficiary-Date: The registration date of the submitted Table of Expenditure (by the beneficiary's register office).

Full Name of controller and registration No.: As Regards Italian beneficiaries the full name and register number (numero d' iscrizione all' Albo) of the controller are filled in, (in case of external control) or the title of the designated department (in case of internal control). As regards Greek beneficiaries, the title of the designated body is filled in (Single Paying Authority, First Level Control Unit).

Submission to the beneficiary- Ref. No: The reference number of the submitted Table of Expenditure (by the controller's register office).

Submission to the beneficiary- Date: The registration date of the submitted Table of Expenditure (by the controller's register office).

Contract ID: The serial number of legal commitments undertaken made by the beneficiary to implement the project is filled in.

Contract Description: a brief description of the contract is filled in, e.g. the title of legal commitments.

TIN: The contractor's Tax Number.

Attached File: The attached file corresponding to the contract is filled in, e.g. decision on award, invitation, contract. In the case of in-house management, the body's decision must be attached. This file is attached only once (the first time) and is resubmitted only in case of any modification.

Contract ID: The serial number of legal commitments made by the beneficiary to implement the project.

Work package No/ Title: The number and title of the work package referring to the declared expenditure is filled in, as the latter is indicated in the approved application form.

Action: The action as indicated in the approved application form.

Description of deliverables: The description of the deliverable related to the declared expenditure is filled in, as indicated in the approved application form.

Cost Category:

The cost category is filled in:

- Staff Costs
- Overheads
- Travel and Accommodation
- External Expertise and Services
- Equipment
- Investments/Infrastructures
- Others

Contractor's payment details

Invoice code

The code of the type of supporting document provided by the Contractor is filled in:

- INVOICE (code 1)
- SERVICES RECEIPT (code 2)
- CREDIT INVOICE (code 10) (if applicable)
- ADVANCE PAYMENT (code 3)
- ACCOUNTING STATEMENT (code 4)
- OTHER (code 9)

In case of credit invoice (if applicable), the amounts of the columns "net amount" and "VAT" are attributed zero.

The code of "ADVANCE PAYMENT" is used in case a non-invoiced advance payment is paid to a works contractor.

Invoice No: the number of the Contractor's supporting document is filled in (e.g.Series/ Number/ Year).

Date of Issue: the date of issue of the Contractor's supporting document is filled in.

Net amount: the net amount of the supporting document is filled in.

VAT: the amount of the supporting document's VAT is filled in.

Beneficiary's payment details

Invoice code

The code of the type of supporting document provided by the Beneficiary is filled in:

- CHEQUE (code 1)
- PAYMENT ORDER (code 2)
- MONEY TRANSFER (code 3)
- CASH RECEIPT VOUCHER (code 10) (if applicable)
- ACCOUNTING STATEMENT (code 4)
- OTHER (code 9)

As for the cash receipt voucher (if applicable), the respective amounts must be given a zero and be necessarily correlated with a credit invoice.

Invoice No: The number of the Beneficiary's supporting document.

Date of Issue: The date of issue of the Beneficiary's supporting document.

Net amount: The net amount set out in the Beneficiary's supporting document.

VAT: The amount of the supporting document's VAT.

Net Amount relevant to the action: It is filled in only in case the Beneficiary's supporting document concerns payment for another action or project.

VAT relevant to the action: It is filled in only in case the Beneficiary's supporting document concerns payment for another action or project.

Eligible cost: The amount verified by the controller.

Comments: The reasons for which the total amount was not verified by the controller.