Guidelines List of Invoices - Annex 2b

Overview

This form is to be used to list the actual expenditure (invoices, bills and other supporting documents) occurred during the eligibility period of your contract. The list can be adapted to the beneficiary’s needs. Organisations which already have their proper list of invoices corresponding to the expenditures occurred under Action 4.1 are welcome to submit their own list.

This document will facilitate the presentation of your final report, accelerate the process of analysis performed by the Executive Agency and allow you to be optimally prepared in case of audit.

Please insert some extra lines if necessary and let Excel calculate the sum and amount in Euro according to the exchange rates.

The accounting documents must not be submitted together with the list of invoices.
**Description of the worksheet**
The list follows the same budgetary structure as the application form, the grant agreement and the final report form. Please make sure that the total amount of expenditure listed under each category corresponds to the amount reported within each category in Annex 2a of your final report (Financial statement).

**Serial number**
The listing of the reference documents should follow the date on which they have been issued (chronological order) or follow the same order as reported within the accounting system of the beneficiary.

**Invoice n° or reference document**
As mentioned on the relevant document.

**Date of issue**
Date of the accounting document.

**Purpose of the expense / Description of the service**
Brief description of expense i.e. kind of expenditure and reason.

**Supplier**
Full name of the organisation, company or individual concerned.

**Amount in national currency**
Only applicable to accounting documents issued outside of the Euro Zone.

**Currency**
Currency in which the expense incurred. Kindly use ISO codes (i.e. EUR, USD, GBP, PLN, RUB, etc.).
(For ISO codes please refer to: [http://www.iso.org/iso/support/faqs/faqs_widely_used_standards/widely_used_standards_other/currency_codes/currency_codes_list-1.htm#](http://www.iso.org/iso/support/faqs/faqs_widely_used_standards/widely_used_standards_other/currency_codes/currency_codes_list-1.htm#))

**Net amount**
Amount as reported in the accounting document. If you can reclaim the VAT, the amount reported has to be net of the tax.

**VAT**
Amount as reported in the accounting document. If you cannot reclaim the VAT, an official document indicating that the VAT cannot be reclaimed could also simply be joined to the final report, and the total amount corresponding to the invoice indicated under the item "Net amount".

**Euro exchange rate**
Rate of exchange from local currency to Euro according to agreement clauses (Article 1.9.1. "Any conversion of actual costs into Euro shall be made by the beneficiary at the monthly accounting rate established by the Commission and published on its website applicable on the month when the annual pre-financing has been executed").

**Amount in Euro**
If you can recuperate the VAT, the amount reported has to be net of the tax.

If national currencies have been used, don't write in the cell: The formula in the cells calculates automatically the amount in Euro according to the set rate of exchange. If you add rows you need to copy and paste the formula to the added cells.

**Net amount**
Amount as reported in the accounting document. If you can reclaim the VAT, the amount reported has to be net of the tax.

**VAT**
Amount as reported in the accounting document. If you cannot reclaim the VAT, an official document indicating that the VAT cannot be reclaimed could also simply be joined to the final report, and the total amount corresponding to the invoice indicated under the item "Net amount".

**PAID**
Please indicate the date of payment.