**EXPENDITURES CERTIFICATION REPORT**

This report is issued for the certification purposes as required under paragraph 4 of Article 42 of the Programme Rules.

We confirm that relevant procedures have been performed in order to provide the assurance as to the relevance and conformity with the Programme Rules, national law and relevant national accounting practices of the incurred expenditures reported by XXX1 (the Project Partner).

The certification process was governed by XXX.2

|  |  |
| --- | --- |
| **Project title and reference:** |  |
| **Project Promoter:** |  |
| **Project Partner:** |  |
| **Entity responsible for the certification:** |  |
| **Start date of the incurred expenditures certified:** | *DD.MM.YYYY* |
| **End date of the incurred expenditures certified:** | *DD.MM.YYYY* |
| **Amount subject to certification 3:** | *€* |

[The Auditor] hereby certifies that:

1. The costs reported were incurred in accordance with the Programme Rules, namely with Article 17.
2. The costs reported were incurred and are supported in accounting documents in accordance with the relevant law and national accounting practices, including applicable tax and social legislation.
3. [The Auditor4] has not been involved in the preparation of the relevant financial statements and is independent of the Project Partner.

|  |  |  |
| --- | --- | --- |
|  | For the Auditor | Optional second signature |
| Name |  |  |
| Signature |  |  |
| Position |  |  |
| Date |  |  |

1 A name of the project partner whose primary location is in one of the Donor States or project partner that is an international organisations or body or agency.

2 A reference to applicable standards e.g. ISRS 4400 “Engagements to perform agreed-upon procedures regarding financial information” as published by the IFAC.

3 A breakdown of the expenditures certified should be provided as an annex.

4 The Auditor shall be qualified to carry out statutory audits of accounting documents.