



Shetland Islands Council Grant Claim Evidence

Bank Statements

All items of expenditure submitted as part of a grant claim **must** be accompanied by evidence of defrayal in the form of bank statements which clearly show the relevant financial transactions. In order to be acceptable the bank statement must:

- Be a formal statement in either PDF or digital printout format (a scanned paper copy is acceptable);
- Clearly show the bank name, account name, sort code and account number;
- Clearly show the amounts, dates and descriptions of the transactions which relate to the grant claim;
- Screenshot statements, and extracts showing transactions only, will not be accepted;
- Where payment of project items is by cheque, a supplier's receipt is also required confirming the cheque number in order to verify the bank statement cheque debit;
- Bank statements should be dated at least 3 days after the date of the transaction.

Invoices

Where project costs are goods or services which are invoiced by the supplier, the grant claim must be supported by a copy of the invoiced costs. Invoices must:

- Clearly identify the supplier and recipient of the goods or services. Invoices should be directly addressed to the grantee/project;
- Include the invoice date and invoice number/reference;
- Detail the goods/services provided and the costs of the goods/services, including net costs and VAT costs.

Receipts

Where project costs are goods or services purchased from a vendor (either in-person or online), the grant claim must be accompanied by receipts for the items which:

- Clearly identify the supplier;
- Include the purchase date;
- Detail the goods/services provided and the costs of the goods/services, including net costs and VAT costs;
- Debit and credit card receipts on their own are not sufficient evidence of expenditure.

Salary Costs

Where project costs are related to the direct employment of staff by the grantee, the grant claim must be accompanied by:

- Copy of payslip(s) showing salary costs and monthly/weekly salary amount;
- Payroll records showing employer's NI and pension contributions;
- Timesheets showing hours worked, where staff are not wholly employed on a grant funded project;



- Where staff and/or committee members are reimbursed for expenses in connection with a project, such expenses must be an eligible part of project costs and directly connected to project delivery. Expenses being reimbursed should be documented on a claim form/statement with receipts attached where necessary and be supported by:
 - documented approval of the expenses claim; and
 - evidence of payment of the expenses claim by the grantee.

Acceptability of any and all evidence submitted as part of a grant claim is at the sole discretion of Shetland Islands Council. The Council will decline or withhold, in full or part, any claim if suitable evidence of expenditure is not provided.