**On-spot visits**

**How it is performed?**

* *Checks of documents*
* *Interviews*
* *Briefing/debriefing meetings*
* *Site visits*
* *Involvement of experts in Infrastructure and other fields*

**What is checked?**

* *Does project have separate accounting or / an adequate accounting code been kept on the Project properly?*
* *Implementation of Activity Package 2 of Application Form in accordance to Visibility and Communication Guidelines of the Programme; following the general rules of visibility (use of logo, project starting press release, project website/ window, information for public in case of small instalments and infrastructure).*
* *Site visits (buildings, premises, etc.).*
* *Documents (accountancy, project’s folders, lists of participants, agendas, ect).*

| ***Documents*** |
| --- |
| 1. Proof of **purchase** such as invoices and receipts.
2. Proof of **payment**such as bank statements, debit notices, proof of settlement by the contractor.
3. Proof of **delivery of services** such as approved reports, proof of attending seminars, conferences and training courses (including relevant documentation and material obtained, list of attendees, certificates), etc.
4. The Beneficiary and project partner separate **Accounting records** such as general ledger, sub ledgers and payroll accounts, fixed assets registers and other relevant accounting information.
5. **Evidences of achieved results**- outputs, durability/sustainability, visibility (printouts etc)
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| *Additional – specific to particular budget headings* |
| **1.Human Resources** | 1. Labour (employment) contracts ( in case of public servants and/or members of management/controlling bodies current contracts, orders, appointment acts etc) and other documents (instructions, orders etc.) mandatory for particular employment relationships, which legally defines and clearly identifies the employment relationship between the staff of the project and the partner’s organization;
2. A clear assignment including information on the extent of involvement with the project, job description;
3. documents that justify the calculation of the monthly rates of the staff of the project, with identifiable Net salary, social security costs and other compulsory taxes related to the staff costs;
4. Timesheets which prove the overall working time and the time spent on carrying out activities for the project (name of the employee, date, time and detailed description of the activity); the timesheet must be signed by the project’s assigned employee and by the employer;
5. Documents that justify payment of holiday pay – order on granting of leave, and calculation of holiday pay;
6. Documents that justify payment of sickness leave - calculation of sick-pay;
7. Documents that terminate employment relationship – order on terminating employment relationship with employee and calculation of sum that is due to the redundancy of employee (for instance compensation of unused annual holiday etc.).
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| **2.Travel costs** | 1. Orders issued by the institution regarding business trip of particular employee;
2. Agendas or programmes of events;
3. Invitations to the events, if applicable;
4. List of participants with signatures;
5. Business trip report of the employee;
6. Invoices related to the business trip (invoice from hotel etc.);
7. Supporting documents (tickets, boarding passes, receipts etc.);
8. Copy of passport page with visa and originals of payment documents for visa processing;
9. Originals of insurance documents;
10. In case of using company car or private car, partner organisation internal order on use of the respective car for Project
11. In case of renting the car – renting agreement and supporting documents (invoices, receipts etc.)
12. Reports on mileage/petrol and documents that set out the average consumption (if applicable);
13. Payment documents (payment orders, bank print-outs, receipts etc).
 |
| **3.Equipment and supplies** | 1. Public procurement documents or sufficient audit trail in case no procurement procedure was organized;
2. Value assessment for second hand equipment;
3. Documents approving services supplied - supplies (delivery) agreement;
4. Invoices from suppliers;
5. Payment documents (payment orders, bank statements, etc);
6. Delivery acceptance acts.
7. Purchased equipment itself (with visuality signs)
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| **4.Direct local office costs** | 1. Orders on expenditure limits spent by project staff for telecommunication;
2. Invoices from suppliers of goods, services;
3. Payment documents (payment orders, bank statements, receipts etc);
4. Delivery acceptance acts;
5. A copy of the office rental contract/agreement;
6. Public procurement documents or sufficient audit trail in case no procurement procedure has been organized;
7. Reports on car petrol/mileage and documents that set out the average consumption (orders, lending or lease agreements, etc).
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| **5.Other costs and external services** | 1. Public procurement documents or sufficient audit trail in case no procurement procedure was organized;
2. Service (works) agreement;
3. Documents approving services supplied, works done, for example, developed documents (researches, translations, etc.), reports etc.;
4. Payment documents (payment orders, bank statements, etc);
5. Delivery acceptance acts;
6. Invoices from suppliers;
7. Copies of publications;
8. For seminars, conferences, working meetings- agenda, list of presentations (participant list with signatures) shall be provided in each case of “catering expenses”, conference reports, handouts, list of participants, list of speakers, Minutes (if applicable), press clippings, feed-back questionnaires (if applicable);
9. For external experts- activity reports, service acceptance acts.
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| **6.Infra-structure** | 1. Public procurement documents or sufficient audit trail in case no procurement procedure was organized;
2. Environmental impact assessment, if required by national legislation;
3. Service/works agreement;
4. Documents approving services provided, works done, delivery acceptance acts;
5. Payment documents (payment orders, bank statements, etc);
6. Invoices from suppliers;
7. Documentation that proves ownership rights of the land and/or long term rental agreement of land, if it is required by national legislation;
8. Documentation that proves building rights on the land in case of building.
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| **In-kind contribution** | 1. In case of unpaid voluntary staff: (i) Written agreement; (ii) Timesheets indicating the hours worked for the Project and description of performance; (iii) Calculation method of in-kind contribution.
2. In case of own premises are used (can be calculated only in case of use of own premises for implementation of the project activities not daily office running): (i) Copy of the rental agreement or ownership justification; (ii) Renting price list, if applicable; (iii) Calculation method of in-kind contribution (for example, organisation order).
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| **Partnership** | 1. Minutes of the meetings between partners;
2. Discussed thematic;
3. Agreements (partnership agreements);
4. Decisions;
5. Networks;
6. Reports (interim, Expenditure Verification reports (audit reports))
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