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Про розгляд запиту  
від 30.05.2018 № 0588/ПІ

Виконавчий комітет Бердянської міської ради уважно розглянув Ваш запит від 30.05.2018 № 0588/ПІ.

На виконання запиту направляємо на Вашу адресу копію фрагменту Грантової угоди «Створення комплексної системи надання допомоги вимушеним переселенцям із зони АТО та громаді м. Бердянськ» 2015/358-554.

У разі незгоди із наданою відповіддю Ви маєте право оскаржити її у визначеному порядку.

Додаток: на 2 арк., в 1 прим.

Керуючий справами виконкому



О.С. Кочубей

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## ARTICLE 16 — ACCOUNTS AND TECHNICAL AND FINANCIAL CHECKS

### Accounts

- 16.1. The Beneficiary(ies) shall keep accurate and regular accounts of the implementation of the Action using an appropriate accounting and double-entry book-keeping system.

The accounts:

- a) may be an integrated part of or an adjunct to the Beneficiary(ies)'s regular system;
  - b) shall comply with the accounting and bookkeeping policies and rules that apply in the country concerned;
  - c) shall enable income and expenditure relating to the Action to be easily traced, identified and verified.
- 16.2. The Coordinator shall ensure that any financial report as required under Article 2 can be properly and easily reconciled to the accounting and bookkeeping system and to the underlying accounting and other relevant records. For this purpose the Beneficiary(ies) shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification.

### Right of access

- 16.3. The Beneficiary(ies) shall allow verifications to be carried out by the European Commission, the European Anti-Fraud Office, the European Court of Auditors and any external auditor authorised by the Contracting Authority. The Beneficiary(ies) have to take all steps to facilitate their work.
- 16.4. The Beneficiary(ies) shall allow the above entities to:
- a) access the sites and locations at which the Action is implemented;
  - b) examine its accounting and information systems, documents and databases concerning the technical and financial management of the Action;
  - c) take copies of documents;
  - d) carry out on-the-spot-checks;
  - e) conduct a full audit on the basis of all accounting documents and any other document relevant to the financing of the Action.
- 16.5. Additionally the European Anti-Fraud Office shall be allowed to carry out on-the-spot checks and inspections in accordance with the procedures laid down by the European Union legislation for the protection of the financial interests of the European Union against fraud and other irregularities.

Where appropriate, the findings may lead to recovery by the European Commission.

- 16.6. Access given to agents of the European Commission, European Anti-Fraud Office and the European Court of Auditors and to any external auditor authorised by the Contracting Authority carrying out verifications as provided for by this Article as well as by Article 15.7 shall be on the basis of confidentiality with respect to third parties, without prejudice to the obligations of public law to which they are subject.

#### **Record keeping**

- 16.7. The Beneficiary(ies) shall keep all records, accounting and supporting documents related to this Contract for five years following the payment of the balance and for three years in case of grants not exceeding EUR 60 000, and in any case until any on-going audit, verification, appeal, litigation or pursuit of claim has been disposed of.

They shall be easily accessible and filed so as to facilitate their examination and the Coordinator shall inform the Contracting Authority of their precise location.

- 16.8. All the supporting documents shall be available in the original form, including in electronic form.

- 16.9. In addition to the reports mentioned in Article 2, the documents referred to in this Article include:

- a) Accounting records (computerised or manual) from the Beneficiary(ies)'s accounting system such as general ledger, sub-ledgers and payroll accounts, fixed assets registers and other relevant accounting information;
- b) Proof of procurement procedures such as tendering documents, bids from tenderers and evaluation reports;
- c) Proof of commitments such as contracts and order forms;
- d) Proof of delivery of services such as approved reports, time sheets, transport tickets, proof of attending seminars, conferences and training courses (including relevant documentation and material obtained, certificates) etc;
- e) Proof of receipt of goods such as delivery slips from suppliers;
- f) Proof of completion of works, such as acceptance certificates;
- g) Proof of purchase such as invoices and receipts;
- h) Proof of payment such as bank statements, debit notices, proof of settlement by the contractor;
- i) Proof that taxes and/or VAT that have been paid cannot actually be reclaimed;
- j) For fuel and oil expenses, a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs;
- k) Staff and payroll records such as contracts, salary statements and time sheets. For local staff recruited on fixed-term contracts, details of remuneration paid, duly substantiated by the person in charge locally, broken down into gross salary, social security charges, insurance and net salary. For expatriate and/or European-based staff (if the Action is implemented in Europe) analyses and breakdowns of expenditure per month of actual work, assessed on the basis of unit prices per verifiable block of time worked and broken down into gross salary, social security charges, insurance and net salary.