

THE MOST FREQUENT MISTAKES MADE in the course of PROJECT SETTLEMENT  
within the CULTURAL EXCHANGE FUND

**in the payment application (PA):**

- sending the application after the deadline
- incorrect reporting quarter dates
- incorrect payment application number, incorrect tranche number
- incorrect date of the commencement and the end of the project activities, incompliant with the agreement
- leaving out blank fields ("0" or "not applicable" shall be entered)
- incorrect amounts entered in the tables – incompliant with the approved budget and schedule
- lack total amounts of expenses incurred in particular categories
- inconsistent data entered in the tables within one payment application and incompliant with the same table included in the statement
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***ADVICE: in order to avoid the aforementioned mistakes one should (fill in) the payment application form carefully using at the same time the current detailed budget, as well as the material and financial schedule constituting attachments to the financial agreement***

**in the documents attached to the payment application:**

No.	MISTAKES	CORRECTLY
1.	lack of documents confirming expenditures	A photocopy of invoices/bills, bank statements (or other equivalent forms of expenditures confirmation made from the Beneficiary's account) should be attached
2.	incorrectly referred invoices	description on the reverse of the invoice should allow the inspecting entity to identify what was purchased, for what reason and within which budget item
3.	description on the reverse of the invoice is on its copy	invoice description should be produced on the reverse of the original invoice and only such FV should be double-sided photocopied and confirmed by an authorized person as a true copy of the original
4.	lack of bills to be used with mandatory agreements	agreements should be accompanied with photocopies of bills
5.	lack of confirmation that the documents are true copies of the original	PA should be accompanied with copies of financial evidence (invoices, bills, agreements, acceptance protocols, bank statements) certified as true copies of the original
6.	lack of goods and services delivery protocols pursuant to	goods and services delivery protocols should be attached in accordance with the order (or it should be

	the order	annotated on the invoice that "the service has been rendered in pursuant to the order")
7.	in case of commissioning specific work (e.g. expert opinion, translation, publication) – lack of specific work attached and signed by the author	specific works signed by the author should be attached
8.	settlement of invoices for fuel consumed by private cars used for business trips	settlement of using a private car for business trips should be performed pursuant to the contract of lending for use and the mileage allowance
9.	disbursement of allowances to persons other than those employed in the Beneficiary's institution pursuant to employment contracts	<b>allowances may be disbursed to one's own employees employed pursuant to an employment contract</b> the way of rendering remuneration to other persons and the potential cost reimbursement should be specified in civil law agreements concluded with them
10.	settlement of invoices for the costs incurred by a foreign partner	reimbursement of costs incurred by a foreign partner is settled through a debit note <i>made out by a foreign partner to the Beneficiary</i>  <i>[making out an invoice by a foreign partner is equivalent with his becoming the project contractor; in such a case the Beneficiary is obliged to apply the provisions of the Public Procurement Act]</i>
11.	settlement of invoices for expenses incurred in the framework of the "personnel costs"	it is possible to settle within the "personnel costs" budget item bills made out by natural persons only
12.	lack of photos of the equipment purchased and marked within CEF	a photo of the equipment purchased and marked (logotype) within CEF should be attached
13.	statement of documents confirming incurred expenses (not all entered invoices attached or lack of invoices which were entered into the statement, incorrect invoice numbers and dates, incorrect assignment of invoices to budget items, document issue dates or payment dates other than those specified in the attached documents	statement of documents confirming incurred expenses should be filled in carefully