

Základní informace o projektu pro potřeby poptávky auditorských služeb

Poskytovatel dotace:	Visegrad fund (http://visegradfund.org/home/)
Velikost grantu:	Standard grant
Název projektu:	Folklore Fusion Festival (http://www.folklor-fusion.cz/)
Příjemce dotace:	Město Rožnov pod Radhoštěm (http://www.roznov.cz/)
Partneři projektu:	Śrem (PL), PX Centrum Považská Bystrica (SK), Körmend (HU)
Celkové výdaje projektu:	22 000 EUR
Výše grantu:	13 000 EUR
Hlavní výdaje projektu:	Propagace a webové stránky, Honoráře umělců, Ubytování, strava a cestovné účastníků projektu, Nájem, Technický servis (ozvučení)
Rozsah účetních položek:	< 50
Implementační doba projektu:	01/07/2016 - 30/06/2017

Aktivity projektu:

Pořadí	Aktivita	Datum konání
1	1st Festival day in Śrem (PL)	17/09/2016
2	2nd Festival day in Považská Bystrica (SK)	24/09/2016
3	3rd Festival day in Rožnov pod Radhoštěm (CZ)	08/10/2016
4	4th Festival day in Körmend (HU)	30/10/2016

Termíny projektu:

Zpráva	Doba realizace
Finanční zpráva	01/07/2016–30/06/2017
Závěrečná zpráva	01/07/2016–30/06/2017
Auditní zpráva	01/07/2016–30/06/2017

Termín realizace auditu (kontrola na místě – Masarykovo náměstí 128, 756 61 Rožnov pod Radhoštěm, vypracování a předání auditní zprávy, fakturace): **25/05/2017-23/06/2017**

Visegrad Fund - grants

GRANT GUIDELINES

Celý dokument dostupný z: <http://visegradfund.org/grants/grant-guidelines/#reporting>

6. REPORTING, DISBURSEMENT AND REIMBURSEMENT

6.5 Audit report (Strategic Grants/Visegrad Grants with granted budgets higher than €6,001)

Visegrad Grants with grant amounts exceeding €6,001 (unless stipulated otherwise in the grant contract) and all Strategic Grants must be audited. An audit report shall:

- cover all costs covered by the grant;
- be prepared in English by a certified auditor registered in the chamber of auditors in the country of the grantee's registered seat.

The following are the requirements for each audit:

- the costs of the audit report can be covered from the grant within the "overhead costs" budget category;
- the audit report shall cover the entire approved grant sum;
- the audit report shall verify conformity with the (1) relevant national legislation of the grantee (e.g. accounting law, tax law, etc.), (2) contracted conditions stipulated in grant contract, the rules, and the grant guidelines (e.g. confirming the ratio of the fund's contribution in the overall project budget);
- the audit report shall determine the audit methodology (how the audit objectives were accomplished);
- the audit report shall verify compliance of the financial report and costs registered into the bookkeeping of the grantee and their efficient use;
- the audit report shall be prepared in English (or be officially translated into English) by a certified auditor registered in a chamber of auditors of the country of the grantee's residence.

See the following links to V4 chambers of auditors as well as to IFAC:

- <http://www.kacr.cz/vyber-auditora>

6.4 Financial report—Visegrad Grants with granted budgets higher than €6,001 or Strategic Grants

1. All costs claimed for reimbursement must be (1) realized during the contracted implementation period, (2) paid by the grantee during the contracted implementation period and (3) recorded into the bookkeeping of the grantee.
2. The financial report shall consist of an overview of expenditures within a project accompanied by relevant outputs related to each listed cost (where applicable):
 - **Printing and publishing/Delivery of printed materials:**
 - samples of printed materials containing the fund's logo (books, magazines, posters, bulletins, etc.);
 - **Rent of premises and related technical services:**
 - copies of invoices/contracts, where available;
 - **Fees for experts/artists:**
 - contracts/invoices regarding the service or purchase, including the information on payments of relevant taxes and fees; contracts cannot be based on Labor Code;
 - **Accommodation and board:**
 - list of participants and detailed invoice with the following information: the provided board, prices (costs per unit, e.g. 1 lunch, 1 person/night) and dates;
 - **Transportation and postage:**
 - transportation costs reimbursement sheet (available on the fund's website), copies of internal transportation costs document (where available), copies of vehicle registration documents, invoices or copies of tickets or boarding passes (where applicable);
 - **Translation and interpreting costs:**
 - contracts/invoices, samples of translated texts (printouts or digital copies);
 - **Awards and prizes:**
 - a brief report on the award-giving with a list of awarded persons including their signatures and dates;
 - **Office supplies/Consumption and promotional materials/Entrance fees:**
 - samples of each item with the fund's logo (T-shirts, bags, CDs/DVDs, USB sticks and other gadgets, etc.);
 - **Promotional costs:**
 - samples of the advertisements in print media, digital copies (e.g. screenshots, graphic files) of digital advertisements or on-line banners, photos of billboards;
 - **Copyrights, licenses and fees:**
 - full website link (URL);
 - **Overhead costs** (max. 15% of the granted sum):
 - overheads must be traceable and verifiable in the case of a financial audit. Also, overhead payments must be carried through the project bank account (transferred to other accounts or withdrawn). Grantees do not need to account for the overheads, but must record these costs in their accounting system.

6.6 Frequent reporting mistakes

The following are frequently made mistakes in the financial settlement (FS):

- missing compulsory documents (i.e., the financial report table/final report form, audit report, etc.)
- FS table and/or Final/Interim reports not signed by the grantee's statutory representative
- submitting FS with all project costs (the fund requires only FS with costs covered by the grant)
- late submission of FS
- submitting incomplete documents (missing additional required documents, such as the list of participants, samples of translated texts, original travel tickets or boarding passes, etc.)—see paragraph [6.3](#)
- improperly filled financial table
- requesting reimbursements of non-eligible costs
- requesting reimbursements of goods for long-term use (e.g. computer, printer, etc.)
- requesting reimbursements of brutto amounts while being a VAT payer
- requesting reimbursements of costs incurred outside of the contracting period
- missing logo of the fund in printed or promotional materials
- payments realized outside of the contracted period