

# Administrative verifications and on-the-spot checks in ENI CBC programmes

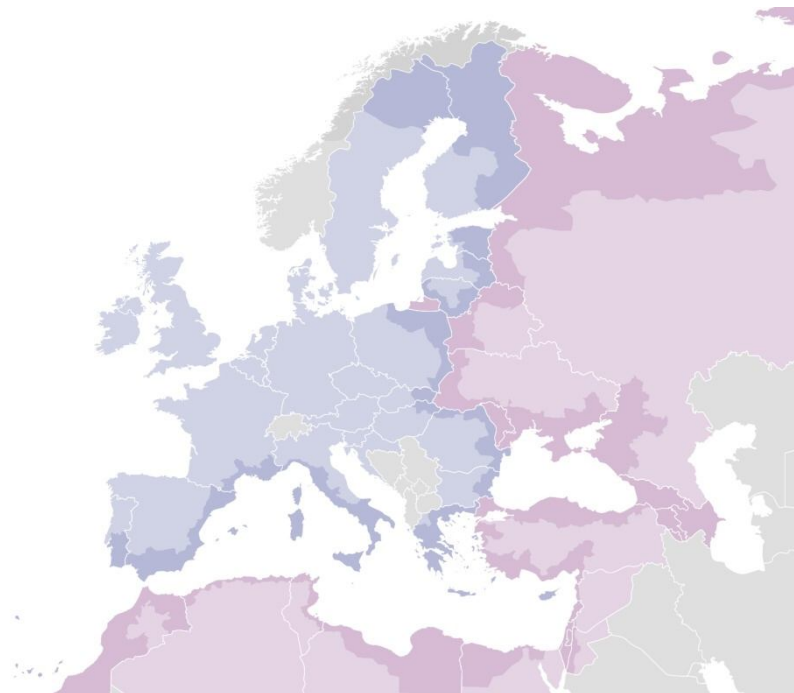
Handbook on the key elements, procedures and templates for  
carrying out the verifications foreseen under Articles 26.5 and 26.6  
of the ENI CBC Implementing Rules

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## DISCLAIMER

This **non-binding document** has been developed by the  
TESIM project.

It does not necessarily reflect the views of the European  
Commission on the topic, and is presented to  
programme practitioners **for illustrative purposes only**.



## A word from TESIM

As with every guidance document, TESIM tries to tap into the collective knowledge of the ENI CBC community. Therefore, the possibility to use your experiences in the handbook has made this document a collective effort.

One-size-fits-all solutions hardly can be found in the varied universe of the ENI CBC programmes and, as always, you will be the ones making the decisions on the procedures and documents in your programme.

When reading this document, you might come across an example that directly derives from your experience, a sign that all practical tips, documents, examples and templates found in the handbook come from the practices of your programmes. For practices that will sound anew to you, we hope that the knowledge of your colleagues passed through this handbook will support you when reflecting and deciding on your own procedures.

***Thanks to all the ENPI  
and ENI CBC programmes  
that have shared  
their experience  
and working documents!***



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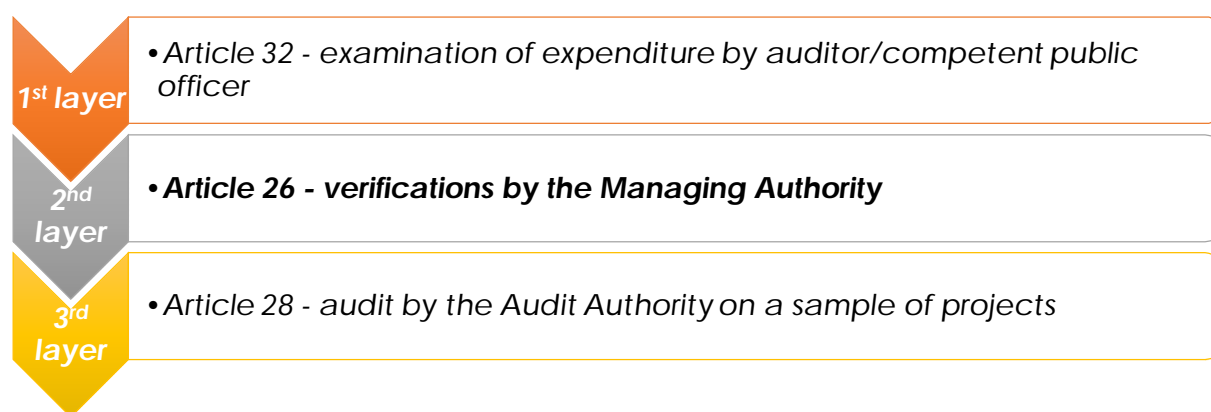
## List of annexes:

- 1.1. Risk assessment of the projects for on-the-spot verifications (examples A and B)
- 1.2. Template of the annual plan for the on-the-spot verifications
- 2.1. Template of the letter to the beneficiary (on-the-spot visit)
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## Part A – Preparing the verification procedure

### 1. Principles and rationale

The verifications under the responsibility of the Managing Authority (MA) are an essential part of the internal control system of the programmes<sup>1</sup>. They follow and build on the expenditure verification by an auditor or by a competent public officer on project expenditure<sup>2</sup>.



The scope of these verifications is clearly defined in the regulatory framework<sup>3</sup>, with the underlying objective to:

- ensure that the examination of expenditure by auditor/public officer provides the necessary assurance to conclude on the eligibility of costs;
- ensure that there is steady progress towards achieving the activities, deliverables, outputs and results of the project.

In practice, each programme has designed the verification system in the way that best reflects its specificities, and the procedures and documents used differ from programme to programme.

The verifications range from simple formal checks, such as whether all signatures by the beneficiary and the auditor are provided, up to more complex controls, such as the verification of the effectiveness/ efficiency principles for the expenditure incurred.

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<sup>1</sup> As stipulated in the ENI CBC Implementing Rules (hereinafter ENI CBC IR).

<sup>2</sup> Article 32 of the ENI CBC IR.

<sup>3</sup> Article 25.5 of the ENI CBC IR – ‘verify that services, supplies or works have been performed, delivered and/or installed and whether expenditure declared by the beneficiaries has been paid by them and that this complies with applicable law, programme rules and conditions for support of the projects.’

## 2. Responsibilities and programme bodies involved

### 2.1. General responsibilities

The two types of verifications foreseen in Article 26 of the ENI CBC IR are the administrative verifications and the on-the-spot verifications.

#### **A) Administrative verifications**

The ENI CBC IR state that the administrative verifications shall be carried out for each payment request, however it is up to the programme to define the scope of the checks. With the underlying objective of the verifications in mind, the typical questions addressed during the verifications are, for example:

- formal questions, such as verifying that all requested documents are present, complete and compliant and checking that the documents are signed by the legal representative;
- activity related questions, such as whether activities have been carried out as planned;
- budget and finance related questions, such as checking that the key amounts are in conformity with the grant contract (total budget, amount of pre-financing received, etc.);
- output and result related questions such as verifying the progress of the project (delivery of the outputs and other elements against the targets set by the project).

#### **B) On-the-spot verifications**

On-the-spot checks should clearly serve to the overall objective of the verification and, similarly as above, the programmes have the responsibility to develop appropriate procedures. Taking into account that on-the-spot checks may be carried out on a sample basis, the frequency and coverage of on-the-spot verifications should depend on the size of the project, as well as on the risks identified. This implies that, in addition to documenting each individual verification, the audit trail (sampling procedure) on how the sample of projects was selected should be kept.

Practices on developing the procedures, documents and templates for both types of verifications are presented in Part C of this handbook.

#### **Notice**

*When designing the system of the verifications, the MA should also consider fraud and corruption risks. The management and staff of the MA and the JTS should have sufficient knowledge of fraud to identify red flags and to raise awareness of the risk of fraud and corruption.*

*The objective for the anti-fraud strategy should be proactive and proportionate anti-fraud measures with cost-effective means. All programme authorities should be committed to zero tolerance to fraud, starting with the adoption of the right tone from the top. The Commission's Guidance note on fraud risk assessment and effective and proportionate anti-fraud measures<sup>4</sup>, as well as DG NEAR 'Anti-fraud strategy 2016-2017' provides assistance to the MAs when putting in place effective and proportionate anti-fraud measures.*

## 2.2. Programme bodies involved

The MA is the ultimate responsible for managing and implementing the programmes, including the verifications in question. It is possible that the MA assigns some or all of these tasks to the Joint Technical Secretariat (JTS), and this is actually the case in the majority of ENI CBC programmes. Nevertheless, the overall responsibility (including the Article 26 verifications) must stay with the MA.

When tasks are delegated, the MA must obtain an assurance that the JTS carried out the delegated tasks in the required quality, and, in general, that all required elements are in place before a payment is done. The MA can get assurance in a number of ways:

- issuing guidance notes, manuals of procedures and checklists for the JTS and other bodies (such as CCPs);
- reviewing the reports prepared by the JTS and other bodies;
- adjusting the guides, manuals and other documents for the beneficiaries on the basis of findings of the JTS verifications; and
- performing quality checks on verifications carried out.

### **Practical tip:**

*In the case of delegation of functions, the ENI CBC IR do not require the MA to re-perform Article 26 tasks that already have been done by the JTS – it would render the work of the JTS void.*

*It can be beneficial to do the walk-through of the respective procedures to ensure that the MA's work focus on reviewing the work of the JTS, instead of fully reperforming the check of the progress report.*

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<sup>4</sup> EGESIF 14-0021-00 of 16 June 2014.

In addition to the MA/JTS, and when taking into account the new responsibilities at country level, the Control Contact Points (CCPs) – which are part of the control system - can be involved in supporting the MA/JTS in its control tasks. Therefore, it is possible that the CCP contributes to the verifications as well.

**Practical tip:**

*The way in which the CCPs will support the MA in its control tasks is left open in the ENI CBC IR. This represents a significant choice for the programmes, the MAs and the participating countries on how the support will be provided.*

### 3. Guidance and methodology at programme level

The guidance prepared by the MA/JTS – in the form of procedures, documents and templates – should **ensure that all bodies involved have the same level of understanding and knowledge to provide adequate assurance of the correctness, regularity and eligibility of payment requests**. All payment requests (with the exception of the first advance payment) shall be subject to the administrative verifications based on an examination of the claim and of the relevant supporting documentation, such as invoices, delivery notes, bank statements, progress reports and timesheets. All ineligible expenditure detected during the verifications should be excluded from the expenditure declared to the European Commission.

The procedure of the verifications allows the JTS and the MA to obtain assurance that the expenditure of the beneficiary has been verified and that the reported costs comply with the requirements set. It is up to the MA / JTS to decide on the methodology for the procedure.

**Practical tip:**

*The MA and the JTS must obtain reasonable assurance that the expenditure verification is done in the required quality, and, in general, that all required elements are in place before a payment is done. In some cases, it might require a certain level of re-performance of the expenditure verification.*

Additionally, the programmes should **invest in efforts to prevent the errors made by the beneficiaries**. Standard measures such as trainings and guidance notes, can be complemented with on-going support during project implementation, in particular during the reporting milestones. A strategy should be put in place to ensure that beneficiaries have access to the programme information through, for example, leaflets, booklets, seminars, workshops and websites.



**Practical tip:**

Good practice from the ENPI CBC programmes: guidance documents are prepared for all bodies involved in the same processes (the MA, the JTS and CCPs, where involved) in order to ensure that a consistent methodology is applied across all bodies as regards carrying out both types of verifications.

## 4. Timing of the verifications

### 4.1. Administrative verifications

Since administrative verifications should be carried out for each payment request, the time envisaged in the programme procedures should be viewed together with the whole control cycle for the interim project progress reports, as well as their final reports.



The experience from the ENPI CBC programmes shows that, in some cases, **there has been an extremely long time between the end of the reporting period and the actual payment to the project.**

**Practical tip:**

It is important to assess the time needed for each step of the reporting process, in order to establish a reasonable timeline and the total amount of days needed (A+B+C+D) for the whole process:

- A - preparation of the report after the end of the reporting period;
- B - expenditure verification;
- C - verifications by the JTS/MA;
- D - approval of the report and payment.

### 4.2. On-the-spot verifications

The procedure for the on-the-spot verifications should ensure that they are effective and proportionate to the amount of grant to a project, the risks identified and the results of the audits by the Audit Authority. When designing the methodology and

procedures, they should include arrangements that respond to the required elements of frequency<sup>5</sup> and coverage<sup>6</sup>.

**Practical tip:**

*While the ideas of the verification procedure, templates and selecting beneficiaries for on-the-spot verifications are well known by the MAs, the relative novelty for the ENI CBC is that not only the assessment of the beneficiaries has to be revised, but also that on-the-spot selection procedure should be reviewed annually to see whether any additional risks have been revealed by the MA/JTS' own verifications or by the Audit Authority.*

On-the-spot verifications should mainly be undertaken when the project is well under way, both in terms of physical and financial progress. On the other hand, it is not recommended that the verifications are carried out only when the operation has been completed, as it would be too late to enforce any corrective action in case problems are identified and, in the meantime, irregular expenditure has been certified.

## 5. Documenting the verifications

All verifications shall be documented by the MA/JTS, and their results shall be available to all concerned staff and bodies.

The checklists used should be sufficiently detailed<sup>7</sup>. The name and position of the person performing the verifications and the date they were carried out should always be recorded. A system for recording and storing in computerized form data on each project and verifications carried out should be maintained for each programme. This facilitates the planning of verifications, helps avoiding unnecessary duplication of work and provides useful information for other bodies.

Photographs of billboards, copies of promotional brochures, training course materials and diplomas may be used to provide evidence of the verification of compliance with publicity requirements.

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<sup>5</sup> Refers to selection of projects to be verified (*how often?*)

<sup>6</sup> Refers to the scope of individual project verification (*how much?*)

<sup>7</sup> It is good to remember the principle of proportionality – for simpler verifications such as checking the sum of a list of items, a simple tick in the checkbox can be sufficient to record the work done.

### *Practical tip:*

*The experience of the ENPI CBC programmes shows that, as a minimum, the documenting of verifications includes:*

- *the work performed,*
- *the date when the work was carried out,*
- *the details of the report and payment claim reviewed,*
- *the amount of expenditure tested,*
- *the results of the verifications (including the overall level and frequency of the errors detected and a description of the irregularities detected, with a clear identification of the related EU or national rules infringed), plus*
- *the corrective measures taken.*

*In case infringements are detected, the follow-up actions might include the submission of an irregularity report and a procedure for recovery of the funding.*

## Part B: Planning and organizing the administrative verifications

### 1. Annual planning

For the sake of this document, all checks carried out by the programme bodies upon receiving project reports (narrative and financial) are considered under the umbrella of the administrative verifications. In practice, some programmes distinguish between reporting on the project progress (for example, every three months) and financial reporting, including payment request (for example, when 70% of the pre-financing is spent by the project). All of these reports shall undergo checks by the programme bodies.

The need for planning the administrative verifications derives from the ENI CBC IR requirement that each payment claim has to be checked by the programme bodies.

#### *Practical tip:*

*Working deadlines of the programme bodies (the MA or the JTS) are pre-defined in the programme manuals / implementation guidelines and vary in length – **up to 45 days to verify the progress report for some programmes.***

*While there might be no need for detailed annual plans for the administrative verifications, it is always good to map out the months when the project reports are expected in order to understand the workload of the programme staff. It is a fairly easy exercise, as the project reporting cycle will define when the absolute majority of the reports are expected to be received by the programme.*

### 2. Planning and carrying out an individual administrative verification

The scope of the administrative verifications is usually defined in the respective procedures and checklists. The review of practices in the ENPI CBC programmes (and, to some extent, the ENI CBC programmes as well) has revealed that, in general, the questions asked during the administrative verifications can be divided into four main categories:

- Verification of formal requirements;
- Activity-related verifications;
- Budget-related verifications;
- Outputs, objectives and results-related verifications.

The types of the questions (especially the level of detail) under each category vary between the programmes. In addition, some of the questions will depend on the programme specific requirements, for example the need to report on the implementation of the procurement plan together with the progress report. The practical example of this guidance extracts the most common questions found among the checklists that we have reviewed.

In case the administrative verification reveals shortcomings, the lead beneficiary is contacted, asking to address them within a certain deadline.

#### **Practical tip:**

*In addition to the clarifications requested during the administrative verifications (such as lack of information on certain activities, questions on budget items, etc), some programmes also inform the beneficiaries on any risks identified with the same letter/e-mail to the beneficiary.*

*Such approach allows the programme to address and communicate strategic concerns or raise awareness of the beneficiaries in a very straightforward way.*

#### **Practical example**

We have included the most common elements found in the project progress report verification checklists in a template that can be found in:

**Annex B** - 'Checklist\_administrative\_verification.doc'.

Please be aware that the terminology used in your particular programme might be different. In case you are planning to follow the ideas included in this annex, you should devote some time to include all necessary requirements of your programme in the checklist. This might call for quite some changes from the template!

### **3. Reports and follow-up**

As a result of the administrative verification, request for clarifications to the lead beneficiary might be necessary. The final outcome of the verification is the **finalized verification checklist**. In many programmes, a separate report on the administrative verification is not required, and the process is documented in the final version of the checklist. This is particularly the case when the whole process is documented via electronic system.

While each individual administrative verification is crucial to the control process, it is of equal importance to **periodically review the outcomes of the administrative verifications as a whole**, either on the level of the JTS or the MA, to identify possible systemic issues, as well as to review the practice of the verifications as such. In

practice, it can imply preparing a short overview of the main findings across all administrative verifications for the respective period.

**Practical tip:**

*The good practice is to keep the beneficiaries informed on the process (e.g., if the progress report has passed the administrative verification and advances to the payment stage). Some programmes use the opportunity to include other information in the communication to the lead beneficiary, such as:*

- *overall conclusions from the analysis of the progress reports;*
- *next steps in report verification / payment;*
- *expected payment date (approximate).*

## Part C: Planning and organizing on-the-spot verifications

### 1. Annual planning

#### 1.1. Frequency and coverage of the verifications

By default<sup>8</sup>, on-the-spot verifications will not be carried out for each payment request received. Thus the question: how to select the projects and the beneficiaries for these checks? The ENI CBC IR refer to the 'frequency' and 'coverage' as the parameters for the selection, and three overarching conditions for the exercise are identified:

- frequency and coverage proportionate to the amount of the grant of the project;
- level of risk identified;
- results of the audits by the Audit Authority.

#### Identifying the relevant factors

In practical terms, these three parameters should be taken into account when designing the system for choosing the projects for the on-the-spot visits. On-the-spot checks are not new to the MAs and JTSs, and similar exercises were carried out by the Joint Managing Authorities and JTSs of the ENPI CBC programmes. We have identified a number of factors that have been used in the past for the selection of projects, which are of relevance to the ENI CBC programmes.

<b>Inherent factors</b>	<ul style="list-style-type: none"> <li>• Number of beneficiaries</li> <li>• Types of beneficiaries and their experience level</li> <li>• Size of the project budget</li> </ul>
<b>Factors related to quality of internal control of the beneficiaries</b>	<ul style="list-style-type: none"> <li>• Delays in implementation and / or reporting</li> <li>• Risks in the lead beneficiary's/ beneficiary's organization<sup>9</sup></li> <li>• Information from third parties indicating implementation problems</li> </ul>
<b>Factors detected in previous control measures</b>	<ul style="list-style-type: none"> <li>• Problems with previous reports (significant errors, lack of key information)</li> <li>• Irregularities detected</li> <li>• A need to follow-up on the results of previous on-spot checks</li> </ul>

<sup>8</sup> Article 26.6 of the ENI CBC IR.

<sup>9</sup> For example, high staff changes, poor exchange of information between beneficiaries.

This list is by no means exhaustive and should be expanded / adapted to the needs of each particular programme – please refer to the section ‘Practical examples’ below for an extended list of risk factors.

The **key step** is to carefully identify the relevant factors and, as a result of the analysis, identify the list of projects to be checked. In this process, special attention will have to be paid to the audit reports by the Audit Authority, as the annual exercise must take into account their findings.

**Practical tip:**

*The project risk analysis should be updated, based on the updated data available, at least once per year. It is important not only to review the projects, but also the risk factors themselves, as there might be new developments that have to be covered by the assessment<sup>10</sup>. For example, if in previous years the checks and audits carried out (either by the MA/JTS or the Audit Authority) reveal systematic problems with the calculation of staff costs, then this factor is likely to be included in the risk assessment.*

**Selecting the projects for on-the-spots verifications**

A risk assessment should cover each project and identify those where an on-the-spot check is necessary.

There is no universal approach on the system to be used: risk factors, scoring and individual value of each factor and use of points, levels or any other measurable criteria have to be decided individually by each programme.

**Practical examples**

**File ‘1.1\_OnSpot\_risk\_assessment\_A.xls’**

In this approach, the risks are grouped in categories, ranging from project design related risks to budgetary and visibility risks. What is interesting in this approach, is that risk factors associated with the project design, once identified, must be permanently associated with the project even if the JTS has already taken action to eliminate them.

For example, shortcomings in the design of the project (leading to a score of less than certain amount of points in the evaluation) is considered as an indication of the

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<sup>10</sup> For example, a systemic risk of weak audit trail is discovered and no such risk factor was assessed in the previous year. This would require including this risk factor in the assessment.



lack of partnership experience in implementing projects, and even if certain design elements are corrected during contracting, the lack of partnership experience remains a constant factor until the end of the implementation process.

A number of risk factors that have a significant influence to the project have by default been considered by programmes as having a medium or high degree of risk (marked yellow and red in the file). If such factor is detected in the project, the overall risk of the particular project places the project automatically either in medium or high-risk category. Please see more practical tips in the worksheet!

*File '1.1\_OnSpot\_risk\_assessment\_B.xls'*

In this approach, a risk profile is created for each project. Criteria, divided in three categories, are used:

- Inherent risks – associated with the project and the beneficiaries;
- Internal control risks - associated with the quality of the beneficiary's internal control;
- External control risks - risks related to quality of the auditors' work.

In the first step of this risk profile, when the control risks are not known yet, the inherent risks are assessed and, on the basis of the risks identified, the JTS/MA decides whether the project concerned shall be included or not in the on-the-spot visit plan. At least once per year (where applicable, in accordance with the reporting schemes adopted by the programme), the risks should re-assessed - this time including also control risks, as the findings from the expenditure verification will have an impact on how the project is viewed from a risk perspective. Please see more practical tips in the worksheet!

## **1.2. Template of the annual plan**

Even if always using a risk-based analysis, there are various approaches for selecting the projects for the annual plan of on-the-spot checks. The risk calculation methods or scoring systems may differ, but the projects in all cases are ranked according to three standard categories: 'high /'medium'/'low risk'. On the basis of this general principle **all high-risk projects are selected for the on-the-spot visits, some of the medium-risk projects are chosen and no (or very few) low-risk projects are visited in a particular year.**

However, there can be important nuances to the general principle. In some cases, not only the overall level of risk is the deciding factor, but priority is given to the specific conditions or individual risk factors. Practical examples of this approach are as follows:

- projects in the 2nd half of the implementation period;
- projects with exceptionally high or low spending rate;
- projects with already submitted reports;
- size or type of the partnership;
- slow progress towards the achievement of the project and programme output indicators.

**Practical tip:**

*It is important that the annual planning is flexible and allows to carry out visits that have not been initially planned. For example, some of the programmes have included in their procedure provisions to carry out ad-hoc on-the-spot check in case of information about major risks in project implementation.*

*In addition, some programmes in their procedures have foreseen an option of unplanned on-the-spot checks. Unplanned checks can be used to verify, for example, the organisation of the events that have been publicly announced, such as trainings for target groups, public conferences and others, especially in the cases of suspicion of non-delivery of the activities.*

*In these cases, the beneficiary should anyway be informed about the visit, through an informative letter, at least 1 work day in advance.*

**Practical example**

You will find an example including typical elements of the annual plan in the '1.2\_OnSpot\_annual\_plan.doc'.

## 2. Planning of an individual on-the-spot check

Visiting the projects requires a number of actions to be taken. As a first step, the beneficiary has to be timely informed<sup>11</sup> on the visit planned. There are various practices as to **when to send the letter** (for example, as a minimum 5 working days in advance for planned visits) and **what to include**. However, the following elements are usually considered:

- Starting date and duration of the visit;
- Person(s) representing the programme;
- Person(s) representing the project for the purposes of the check;

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<sup>11</sup> Including cases of unplanned visits presented above.

- General scope of the on-the-spot check;
- Request to ensure access to the documents, equipment and infrastructure (where applicable).

In some programmes, procedures also foresee the information exchange between programme bodies – if the visit is carried out by the JTS, the MA has to be informed about the visit, as well as the respective National Authority. It is up to the programme to decide on such arrangements.

### Practical example

The practices are different, but you will find the most common elements in a template of the letter to the beneficiary in the annex file '2\_OnSpot\_letter\_to\_beneficiary.doc'.

## 3. Carrying out an on-the-spot verification

It would not be wrong to say that actual verification is the most important part in the whole process! The staff of the JTS or the MA must be equipped with all the necessary tools – documents and templates – to carry out the check.

### 3.1. Scope of an individual verification

While the general scope of the MA/JTS controls normally will be defined in the respective procedures (please see part A of the handbook), the scope for an individual verification can be narrowed down for each project and beneficiary in question. Depending on the situation, the scope may vary from simple checks of the delivery of activities and interview of the project staff to more complex checks such as re-performance of the expenditure verification.

### 3.2. Checklists

#### **Practical tip:**

*The usual practice of the documentation is to separate working documents – checklist(s) – and the report itself. The checklists vary: some programmes prefer to have very detailed checklists, whereas others tend to have more general checklists with the main focus being limited to the key items. Therefore, this handbook includes a variety of modules compiled in one comprehensive checklist. You can select the most appropriate ones for adaptation to your programme.*

Feel free to explore the modules provided and adapt them according to your needs. In case you find that some of the modules are too detailed for the needs of your specific programme, you can also revise, shorten and otherwise modify the modules themselves. Even if some of the templates might not be relevant to your specific programme, they can serve as inspiration or just as information on what kind of aspects are addressed during on-the-spot checks in other programmes.

### Practical example

The file '3\_Checklists\_OnSpot.xls' presents a comprehensive checklist with the following modules included:

- Internal control;
- Services, outputs and events;
- Accounting;
- Equipment;
- Works;
- Information and promotion;
- Reperformance of the expenditure verification;
- Time recording;
- Conclusions.

## 4. Reports and follow-up

An on-the-spot visit will always result in a report, but not all reports are created in the exact same way. Similarly as for the checklists, the programmes have different designs of the on-the-spot visit reports. Some programmes prefer to include only the key information related to the check - such as the main findings, conclusions and follow-up measures - while other programmes prefer to have more detailed reports, to some extent including also the information available in the checklists.

### **Practical tip:**

*Regardless whether the report of the on-the-spot report includes only key elements or is very detailed, it should always accurately reflect the work done during the check. It is advisable to avoid too general statements, such as 'Project implementation is going well, activities have been implemented as planned and foreseen project management meetings have been organised'. Instead, the statements should reflect the project in question. For example, 'The project can be considered as successfully implemented so far, as more than 90% of the project activities has been implemented in time and in the quality promised. Project management group meeting notes do not reveal any significant problems.'*

### Practical examples

*File '4.1\_Report\_OnSpot\_A.doc*

The template includes elements usually found in more general reports that focus on key findings, conclusions and recommendations of the particular visit. Following this approach, all the detailed information can be found in the checklists used by the programme staff, whereas the report acts as the summary of the work done.

*File '4.2\_Report\_OnSpot\_B.doc.*

The template provides more detailed information than the example above, including technical details and the information that is initially gathered in the checklist.