

12.12 Actual costs - receipts

ALL INVOICES AND RECEIPTS SHOULD BE CHECKED TO ENSURE THAT THEY COMPLY WITH THE FOLLOWING:

1. Invoice should clearly show the supplier's name, address and telephone number and where appropriate the VAT number.
2. Invoices should show details of the goods or services supplied, for example, quantity of goods and unit costs; time spent on the work and rate charged.
3. The amount of VAT charged should be shown separately on all invoices. If VAT has not been charged, for example, by arrangement with the supplier or where the supplier is not registered to charge VAT a written statement from him should indicate this fact. The statement should be signed and dated and the person signing should indicate his/her status in the firm, for example, owner, accountant, cashier etc.
4. All receipts must be properly signed by the supplier including confirmation of status or be accompanied by the relevant paid cheque(s). If the amount shown on the receipt exceeds the amount shown on the relevant voucher, details of how the balance is made up should be submitted.
5. Receipts must show the amount actually paid (as distinct from the amount invoiced) and indicate the amount of discount, if any, allowed. If no discount has been allowed, the receipt should be marked "*net*" or "*no discount allowed*". An acknowledgement such as "*paid by cheque*" and "*paid with thanks*" is not acceptable.
6. If the receipt is in a name other than the applicant, for example, spouse, parent, or family member, a written statement signed by the applicant confirming who incurred the expenditure is required.
7. The person signing the receipt should indicate that it has been signed on behalf of the firm and state the status of the person in the firm, for example, owner, accountant, cashier etc.
8. The receipt should be identifiable with the supporting invoice or statement.

9. The original receipt must be submitted. If not, an explanation should be given as to why a copy receipt has been submitted.
10. Receipts that include labour should show the date that work commenced.
11. Entries on receipts confirming amounts actually paid or discount allowed/not allowed must be made only by the supplier.
12. The documents on which the claim is based must be kept for three years. DARD must also be allowed to inspect the work and documents at any reasonable time.

Management plans are provided for participants in the **Environmentally Sensitive Areas and Countryside Management Schemes**

