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| Minimum scope of questions. The list can be extended by the FLC depending on the requirements of a given ETC programme | | | | | | | | | | | |
| **CHECKLIST FOR THE ADMINISTRATIVE VERIFICATION OF A PROGRESS REPORT** | | | | | | | | | | | |
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| **1.** | **Project No.** | |  | | **6.** | **Progress Report No.** | |  | | | **Progress Report:**  **interim**  **final** |
| **2.** | **Project title** | |  | | **7.** | **Date of receipt of the progress report by FLC** | |  | | |
| **3.** | **Beneficiary’s name** | |  | | **8.** | **Date of beginning of verification by the FLC** | |  | | |
| **4.** | **Duration of the project** | |  | | **9.** | **Period covered by the report** | |  | | |
| **5.** | **The amount of eligible expenditure granted to the beneficiary.**  **Amount of eligible expenditure approved by the FLC in previous reporting periods** | | **/amount EUR ...,... /**  **amount EUR ...,... /** | | **10.** | **Amount of expenditure presented by the beneficiary in the verified report** | | **amount EUR ...,... /** | | |
|  | | | | | | **FLC employee 1**  **/Name and surname/** | | | **FLC employee 2**  **Name and surname/** | | |
|  | | Question | | Verification source | | YES/NO/NA | NOTES/COMMENTS | | YES/NO/NA | NOTES/COMMENTS | |
| **Formal Verification** | | | | | | | | | | | |
|  | | Did the beneficiary submit the progress report within the deadline specified in the programme? | | Programme Manual/Subsidy Contract | |  |  | |  |  | |
|  | | Does the report cover the adequately reporting period ? *(i.e. It should reflect the continuation of the previous reporting periods, periods covered by the previous and the current progress report should not overlap)* | | Project implementation schedule previous reporting period | |  |  | |  |  | |
|  | | Is the amount specified by the beneficiary in the report the same as the sum of amounts outlined in the list of expenditure? | | Progress report | |  |  | |  |  | |
| **Material progress** | | | | | | | | | | | |
|  | | Has the activity progress of the project been described? | | Subsidy Contract Partnership agreement Progress report | |  |  | |  |  | |
|  | | Do individual tasks in the progress report correspond the tasks described in the Application Form? | | Application Form Data from the ICT system /if applicable/ | |  |  | |  |  | |
|  | | *If NOT/* Is a derogation from project implementation presented? | |  | |  |  | |  |  | |
|  | | Are the values of output indicators achieved consistent with the description of the activity part of the project?  *(concerns only if the indicators are defined in partner's budget in the Application Form)* | | Application Form | |  |  | |  |  | |
|  | | Have the indicators been duly achieved? | |  | |  |  | |  |  | |
|  | | Does the implementation of output indicators indicate any threats to the correct implementation of the project? | | */if YES, the FLC should notify the JS of this fact/* | |  |  | |  |  | |
|  | | Has the revenue been generated in the reporting period which was not indicated in the Application Form? | |  | |  |  | |  |  | |
|  | | /if YES/ Has the beneficiary indicated the entire amount of the revenue in the progress report? | |  | |  |  | |  |  | |
|  | | Has the amount of eligible expenditure been reduced by the amount of the revenue? | | Calculation of revenue | |  |  | |  |  | |
| **Financial progress** | | | | | | | | | | | |
|  | | Has the incurred expenditure been specified in the Application Form and is necessary for project implementation? | | Application Form | |  |  | |  |  | |

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|  | Has the incurred expenditure been paid?  *(does not concern the simplified methods)* | Progress Report, proofs of payments |  |  |  |  |

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|  | Has expenditure categories been exceeded? |  |  |  |  |  |
|  | Did the amount of preparatory costs (lump sum) exceed the amount specified in the Application Form? | Application Form |  |  |  |  |
|  | Was expenditure incurred during the implementation of the Project? *(not applicable to the preparation and closing costs if, in accordance with the principles of the programme, they may be incurred outside the project implementation period)* | Subsidy contract Annex to the Subsidy Contract /if applicable/ |  |  |  |  |
|  | Was the expenditure incurred in the period covered by the progress report? | Progress Report |  |  |  |  |
|  | /if NOT/  Is it justified to declare the expenditure incurred in the previous reporting period? | Previous Progress Report Information along with the result of the administrative verification |  |  |  |  |
|  | Has the expenditure been approved in the previous progress report or has been declared more than once in the current progress report? | Progress Report |  |  |  |  |
|  | Did the beneficiary exclude or reduce the amount of expenditure in relation to which irregularities have been found during the previous controls and audits? | Results of e.g. on the spot checks or other audits |  |  |  |  |
|  | Has the expenditure been declared in the appropriate category of expenditure and according to the Programme rules? | Application Form  Programme Manual  Delegated Act 481/2014 |  |  |  |  |
|  | Has VAT been declared for reimbursement? | Progress Report Beneficiary’s statement on eligibility of VAT  Application Form |  |  |  |  |
|  | /if yes/ Can VAT be considered eligible on the basis of the beneficiary’s statement and eligibility principles? | */the FLC should verify whether the beneficiary has submitted a Statement on eligibility of VAT if it was required with the progress report/* |  |  |  |  |
|  | Does the total value of eligible expenditure in the previously approved and in the current progress report exceed the value of eligible expenditure in the Application Form? | Application Form |  |  |  |  |
|  | Is the progress report correct in terms of accounting principles? | Progress Report |  |  |  |  |
|  | */if applicable/*  Was the amount of expenditure correctly converted into euros with the use of an exchange rate and in accordance with the programme rules? /the exchange rate must be specified in “remarks”/ | Programme Manual |  |  |  |  |

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|  | /if applicable/  Are activities carried out (and expenditure incurred) in EU regions outside the programme area by beneficiaries located in the programme area were planned in the approved application form | Programme Manual |  |  |  |  |

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|  | */if applicable/*  *Is expenditure referring to activities carried out outside the EU territory was incurred by the financing partner listed in the approved application form and planned in the approved application form* | Programme Manual |  |  |  |  |
| **Section containing detailed information on the eligibility of expenditure** | | | | | | |
| **Expenditure verified on the basis of documents:**  **in 100%**   **on a sample:**   Numbers of expenditure samples from the progress report selected for verification: | | | | | | |
|  | Has the partner submitted the required documents for expenditure selected for verification? |  |  |  |  |  |
|  | Has the data in the statement of expenditure been confirmed in documents proving the expenditure was incurred? | Selected sample of expenditure (if applicable) |  |  |  |  |
|  | Has the presented expenditure been actually incurred by the beneficiary? | List of expenditure in the progress report Documents submitted by the beneficiary |  |  |  |  |
|  | Are financial documents allow to identify in the description that they concern the expenditure incurred in the project? | *Answer to the question based on the sample of expenditure* |  |  |  |  |
|  | **Has expenditure, incurred in the category of STAFF COSTS, been included in the sample of expenditure? */if YES, please answer questions in this section /*** |  |  |  |  |  |
|  | Does the scope of the employee’s responsibilities include tasks related to the project? |  |  |  |  |  |
|  | If the employee also performs tasks outside of the project, has the method of calculating the cost of his/her salary been specified? |  |  |  |  |  |
|  | Has the beneficiary submitted the employment documents confirming employee on a full time within the project? |  |  |  |  |  |
|  | Are the employment documents include details the percentage of time to be worked on the project, in case of employees involved in the project on a part-time with a fixed percentage of time dedicated to the project per month? |  |  |  |  |  |
|  | Has the costs been calculated by applying the number of hours actually worked on the project to the hourly rate agreed in the employment document, based on a working time registration system in case of employees who work on an hourly basis? |  |  |  |  |  |
|  | Are time sheets presented in case of employees involved in the project on a part-time with a flexible number of hours worked on the project per month? |  |  |  |  |  |
|  | Has an hourly rate been calculated in accordance with the programme rules that applies to persons employed on a part-time with a flexible number of hours worked on the project per month? |  |  |  |  |  |
|  | Have staff costs been documented fairly and in accordance with the programme rules? |  |  |  |  |  |
|  | If the cost of awards/bonuses/extras salaries has been included in the progress report - are they incurred in accordance with the eligibility rules specified in programme? |  |  |  |  |  |
|  | Have all the costs related to the employee's salary been paid including employment tax, social security? |  |  |  |  |  |
|  | If the beneficiary has received a flat rate to cover direct staff costs, the direct employment costs were also declared for reimbursement? |  |  |  |  |  |
|  | */if applicable/* Has the beneficiary correctly calculated the amount of eligible expenses covered by the flat rate (according to the flat rate approved in the Application Form) in the current progress report? i.e. the value of the partner's eligible direct costs (other than direct staff costs) declared in the current progress report x flat rate | Application form  Progress report |  |  |  |  |
|  | If beneficiary concludes additional contract of commission with the employee working based on the standard employment contract in the project, does the scope of tasks differ in both contracts? | /if applicable; in accordance with the principles of the programme/ |  |  |  |  |
|  | Did contracts other than employment contracts (e.g. contract of the order) were preceded by an adequate public procurement procedure? */please specify in comments if and when the appropriate checklist for ex-post verification public procurement procedure was filled in, along with the information on the results of this verification/* |  |  |  |  |  |
|  | Was the beneficiary authorized to resign from carrying out the proceedings in accordance with public procurement? |  |  |  |  |  |
|  | Has the expenditure been incurred in accordance with the competitiveness principle if it was under the EU and national thresholds?  (if the competitiveness principle is established at national level)? |  |  |  |  |  |
|  | If the beneficiary amended contracts/signed annexes to contracts, were they in line with law being in force? |  |  |  |  |  |
| 35 | **Has expenditure incurred in the category of OFFICE AND ADMINISTRATIVE EXPENDITURE been included in the sample of expenditure?**  **/if YES, please answer questions in this section /** |  |  |  |  |  |

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|  | Has the beneficiary correctly calculated the amount of eligible expenses covered by the flat rate (according to the flat rate approved in the Application Form) in the current progress report? i.e. the value of the partner's eligible direct staff costs declared in current progress report x flat rate | Application form  Progress report |  |  |  |  |

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|  | If the beneficiary has received a flat rate to cover indirect costs, are there other indirect expenditure declared as real costs? |  |  |  |  |  |
| 36 | **Has expenditure incurred in the category of TRAVEL AND ACCOMMODATION been included in the sample of expenditure?**  **/if YES, please answer questions in this section /** |  |  |  |  |  |
|  | Do the travel concern the tasks planned in the project? |  |  |  |  |  |

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|  | Has the travel cost been documented? | invoice for hotel accommodation  tickets  records of car's run in kilometres |  |  |  |  |

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|  | Has the travel cost been incurred and calculated in accordance with the provisions of national law and programme rules? |  |  |  |  |  |
|  | Has the means of transport been chosen in accordance with the programme rules? |  |  |  |  |  |
|  | /if applicable/ Is the travel cost outside the support area eligible and in accordance with the programme rules? |  |  |  |  |  |
| 37. | **Has expenditure incurred in the category of EXTERNAL EXPERTISE AND SERVICE been included in the sample of expenditure?** ***/if YES, please answer questions in this section /*** |  |  |  |  |  |
|  | Has the beneficiary submitted a contract with a contractor? |  |  |  |  |  |
|  | Does the contract concluded with the contractor specify clearly the responsibilities, duration and amount of remuneration? |  |  |  |  |  |
|  | Is the scope of services performed consistent with the contract concluded with the contractor and with the Application Form? | Documents submitted by the beneficiary |  |  |  |  |
|  | Has the service been completed within the deadlines set in the contract and within the set price? | Documents submitted by the beneficiary |  |  |  |  |
|  | Has the expenditure been incurred in accordance with the national rules on Public Procurement ? */please specify in comments if and when the appropriate checklist for ex-post verification public procurement procedure was filled in, along with the information on the results of this verification/* |  |  |  |  |  |
|  | Was the beneficiary authorized to resign from carrying out the proceedings in accordance with public procurement? |  |  |  |  |  |
|  | Has the expenditure been incurred in accordance with the competitiveness principle if it was under the EU and national thresholds?  (if the competitiveness principle is established at national level)? |  |  |  |  |  |
|  | Is there a proof of completing the service defined in the contract , e.g. protocol of acceptance etc.? |  |  |  |  |  |
|  | If the beneficiary amended contracts/signed annexes to contracts, were they in line with law being in force? |  |  |  |  |  |
|  | Does the cost of information and promotional materials distributed free of charge exceed the amounts defined in programme manual? |  |  |  |  |  |
|  | Has the beneficiary submitted documents confirming the organization of training/events? | e.g. attendance lists, agendas, certificates |  |  |  |  |
|  | Does the documentation provided confirm that training/events were held for the target group specified in the Application Form? |  |  |  |  |  |
|  | Have external services been outsourced to another partner participating in the project? |  |  |  |  |  |
|  | Have costs of the involvement of employees of the beneficiary been declared in category EXTERNAL EXPERTISE AND SERVICE? | / if YES, they should be transferred to the category STAFF COSTS. |  |  |  |  |
|  | Does the scope of the contract with external experts not cover expenses which should be taken under the flat rate? | i.e. (expenses concerning i.e. management, monitoring or other administrative activities, incurred under a contract other than an employment/work contract conducted with an external expert who is a natural person working for the beneficiary, according to article 3 of the regulation no 481/2014). |  |  |  |  |
|  | **Has expenditure incurred in the category of EQUIPMENT been included in the sample of expenditure?** ***/if YES, please answer questions in this section /*** |  |  |  |  |  |
|  | Has the beneficiary submitted a contract with a contractor? | /if required/ |  |  |  |  |
|  | Has the beneficiary submitted the acceptance protocol or included an appropriate information on the invoice that the completed works/services can be accepted? | Documents submitted by the beneficiary |  |  |  |  |
|  | Is the scope of deliveries consistent with the contract concluded with the contractor and with the Application Form? | Documents submitted by the beneficiary |  |  |  |  |
|  | Has the delivery been completed within the deadlines set in the contract and within the set price? | Documents submitted by the beneficiary |  |  |  |  |
|  | Has the expenditure been incurred in accordance with the national rules on Public Procurement ? */please specify in comments if and when the appropriate checklist for ex-post verification public procurement procedure was filled in, along with the information on the results of this verification/* |  |  |  |  |  |
|  | Was the beneficiary authorized to resign from carrying out the proceedings in accordance with public procurement? |  |  |  |  |  |
|  | Has the expenditure been incurred in accordance with the competitiveness principle if it was under the EU and national thresholds?  (if the competitiveness principle is established at national level)? |  |  |  |  |  |
|  | If the beneficiary amended contracts/signed annexes to contracts, were they in line with law being in force? |  |  |  |  |  |
|  | Are purchases of fixed assets done in economic manner and in accordance with the programme rules (purchase/ depreciation/lease)? |  |  |  |  |  |
|  | */if applicable/*  Have depreciation costs within the project been calculated in accordance with the national provisions? |  |  |  |  |  |
|  | */if applicable/*  If the cost of equipment for a workplace has been presented, is it dedicated to the project and used by the person employed in the project - concern the person employed at least on a half-time basis? |  |  |  |  |  |
|  | */if applicable/* If the beneficiary has purchased second-hand equipment, were the programme rules been respected? | Documents submitted by the beneficiary |  |  |  |  |

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|  | **Has expenditure incurred in the category of CONSTRUCTION WORKS AND INFRASTRUCTURE been included in the sample of expenditure?** ***/if YES, please answer questions in this section /*** |  |  |  |  |  |
|  | Has the beneficiary submitted the contract concluded with a contractor? |  |  |  |  |  |
|  | Has the beneficiary submitted the acceptance protocol or included an appropriate information on the invoice that the completed works/services can be accepted? | Documents submitted by the beneficiary |  |  |  |  |
|  | Is the scope of work performed consistent with the contract concluded with the contractor and with the Application Form? | Documents submitted by the beneficiary |  |  |  |  |
|  | In the case of purchase land, have limits set out in programme documents been respected? |  |  |  |  |  |
|  | Have the costs of undeveloped property or real estate been included in the project with an appropriate amount/proportion? | valuation report  notarial fees |  |  |  |  |
|  | Has the expenditure been incurred in accordance with the national rules on Public Procurement ? */please specify in comments if and when the appropriate checklist for ex-post verification public procurement procedure was filled in, along with the information on the results of this verification/* |  |  |  |  |  |
|  | Was the beneficiary authorized to resign from carrying out the proceedings in accordance with public procurement? |  |  |  |  |  |
|  | Has the expenditure been incurred in accordance with the competitiveness principle if it was under the EU and national thresholds?  (if the competitiveness principle is established at national level)? |  |  |  |  |  |
|  | If the beneficiary amended contracts/signed annexes to contracts, were they in line with law being in force? |  |  |  |  |  |

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| **Section containing detailed information on the eligibility of expenditure** | | | | | | | | | |
|  | Are project activities comply with horizontal politics?  /if YES, please answer questions in this section / |  | | |  | |  |  |  |
|  | Can it be stated that the project has been implemented in compliance with national and community rules on natural environment in particular :  implemented project activities had not or could not have had a negative impact on the environment? |  | | |  | |  |  |  |
|  | Can it be assumed on the basis of the available documentation and project implementation description that the project has been implemented in accordance with the principles of equal treatment of women and men? |  | | |  | |  |  |  |
|  | Can it be assumed on the basis of the available documentation and description of project implementation that the project does not exclude from its target group anyone on the basis of gender, race, nationality, religion, beliefs, age or sexual orientation? |  | | |  | |  |  |  |
|  | Can it be assumed on the basis of the available documentation and description of project implementation that the project does not exclude persons with disabilities from its target group? |  | | |  | |  |  |  |
| e. | Does the progress report include ineligible expenditure specified in the principles of the programme? | /ineligible expenses in accordance with the Commission Delegated Regulation (EU) No. 481/2014/ | | |  | |  |  |  |
| **State aid** | | | | | | | | | |
|  | **The subsidy was granted in the form of *de minimis* aid/state aid?**  **/if YES, please answer questions in this section/** |  | |  | | |  |  |  |
|  | Works on the project or activities were not started before submission of written application for the aid?  **(not applicable to *de minimis* aid and aid for culture and heritage)** | Verification is based on contracts for works, accounting documents, invoices, accounting records, records of tangible assets. Also Beneficiary could not select contractor in the tender procedure. | |  | | |  |  |  |
|  | Eligible costs presented in the progress report are eligible and belong to categories specified for relevant category of State aid?  **(not applicable for *de minimis* aid)** | Verification is based on Subsidy contract, relevant article of Regulation EC No. 651/2014 (GBER) | |  | | |  |  |  |
|  | The intensity and amount of aid is not more than the maximum specified for relevant category of state aid or *de minimis* aid, and is in line with Subsidy contract? | Verification is based on Subsidy contract, relevant article of Regulation EC No. 651/2014 (GBER) | |  | | |  |  |  |
|  | Eligible costs are not financed with other state aid or *de minimis* aid funds? | Verification is based on Accounting documents, invoices, accounting records | |  | | |  |  |  |
|  | **Only applicable in case of regional investment aid and large enterprises:**  Assets acquired by large enterprise are new? | Verification is based on accounting documents, invoices, accounting records, records of tangible assets | |  | | |  |  |  |
|  | **Only applicable in case of regional investment aid:**  Beneficiary’s contribution is minimum 25% of eligible costs? | Verification is based on accounting documents, invoices, accounting records, records of tangible assets | |  | | |  |  |  |
| g. | **Only applicable in case of aid for investment in research infrastructure**:  Access to the infrastructure is open to several users and is granted on a transparent and non-discriminatory basis? | Verification is based on contracts for access to research infrastructure. | |  | | |  |  |  |
| h. | **Only applicable in case of aid for innovation clusters**:  Access to the cluster’s premises, facilities and activities is open and granted on transparent and non-discriminatory basis.  Preferential access under favourable conditions is granted to undertakings financing at least 10% of the investment costs in proportion to the undertaking’s contribution. Favourable conditions are publicly available. Fees charged for the cluster’s facilities and activities correspond to the market price or reflect their costs? | Verification is based on accounting documents, contracts for access, publicly available information about access. | |  | | |  |  |  |
| i. | **Only applicable in case of aid for process and organizational innovation for large enterprises**:  Large enterprise effectively collaborate with SMEs in the aided activity and the collaborating SMEs incur at least 30% of the total eligible costs? | Verification is based on accounting documents,  accounting records | |  | | |  |  |  |
| j. | **Only applicable in case of training aid.** If the aid intensity was increased the training was given to workers with disabilities or disadvantage people? | Verification is based on the list of participants | |  | | |  |  |  |
| k. | Has the beneficiary fulfilled his obligations with regard to the state aid he provides? / if it was foreseen / | Programme manual/  Subsidy contract | |  | | |  |  |  |
| l. | **(ONLY: For the final progress report):**  The amount of state aid/*de minimis* aid presented in all progress reports is not exceeding the maximum amount of granted state aid/*de minimis* aid as specified in the Subsidy contract? | Verification is based on progress reports | |  | | |  |  |  |
| **In kind contribution** | | | | | | | | | |
|  | **Has in kind contribution been granted in the framework of the project?**  **/if YES, please answer questions pertaining to this section/** |  | | |  | |  |  |  |
|  | Has the contribution in kind been presented in accordance with the programme rules? |  | | |  | |  |  |  |
|  | Has the contribution in kind been documented? |  | | |  | |  |  |  |
| **Conclusions** | | | | | | | | | |
|  | /Applies only to the final progress report/ With regard to the actual expenditure paid to the beneficiary and presented by the beneficiary in the current progress report, is the total amount covered by the flat rate (paid out to the beneficiary and presented in the current progress report) consistent with the flat rate approved in the Application Form? |  | | |  | |  |  |  |
|  | Is the presented expenditure consistent with the eligibility rules (in accordance with the EU, national and programme principles)? |  | | |  | |  |  |  |
|  | /if NOT/  The amount and percentage of expenses that have not been approved in the progress report: |  | | |  | |  |  |  |
| description of irregular expenditure detected (list of position items) |  | | |  | |  |  |  |
| b. | /if NOT/ and in the case where expenditure in the category which forms the basis for the calculation of the flat rate has not been approved -  Is the flat rate reduced accordingly? |  | | |  | |  |  |  |
|  | Does the progress report require to deduct the declared amount due to financial correction (in particular with respect to public procurement procedures)? (concerns public procurement procedures and competition rules, which were the subject of previous audits, and the expenses covered by this proceeding are presented in the current progress report)? |  | | |  | |  |  |  |
|  | /if YES/ Percentage value and the amount of the imposed financial correction which should be deducted from the progress report |  | | |  | |  |  |  |
|  | /if YES/ and in the case the financial correction was imposed in the category which forms the basis for calculating the flat rate - is the flat rate reduced accordingly? |  | | |  | |  |  |  |
|  | Has the FLC taken into account the results of other controls/audits prior to approving the progress report |  | | |  | |  |  |  |
|  | Has the FLC used the sample of expenditure? (if yes please describe the sample method in comments) |  | | |  | |  |  |  |
|  | **The accepted amount of eligible expenditure covered by the progress report:** | | | | | | |  | |
|  | **Approved amount from the ERDF:** | | | | | | |  | |
|  | **FLC employee 1 signature and date:** | |  | | | **FLC employee 2 signature and date:** | |  | |
|  | **Approved by, date:** | |  | | | | | | |