**Checklist for on-the-spot check of projects**

**(the list can be extended by the FLC depending on the national requirements)**

|  |  |
| --- | --- |
| On the spot check - number  |  |
| Name of the controlled entity  |  |
| On the spot check site (fill in the appropriate box) | Controlled partner's registered office (address) | Project location (if applicable) | Virtual control (if applicable) |
| Justification for choosing virtual control /if applicable/ |  |  |  |
| Project’s name, acronim and number  |  |
| Date of verification |  |
| Information on the sampling of documents for verification /*if applicable*/ |  |
| Thematic modules of the checklist used during the verification,  | Inspected area | Yes  | Not applicable |
| 1. Verification of the implementation of activities planned within the project
 |  |  |
| 1. Verification of the achievement of indicators/if applicable/
 |  |  |
| 1. Verification of accounting records
 |  |  |
| 1. Expenditure in the category STAFF COSTS
 |  |  |
| 1. Expenditure in the category OFFICE AND ADMINISTRATIVE COSTS
 |  |  |
| 1. Expenditure in the category TRAVEL AND ACCOMMODATION COSTS
 |  |  |
| 1. Expenditure in the category EXTERNAL EXPERTISE AND SERVICES COSTS
 |  |  |
| 1. Expenditure in the category EQUIPMENT COSTS
 |  |  |
| 1. Expenditure in the category COSTS FOR INFRASTRUCTURE AND WORKS
 |  |  |
| 1. Verification of compliance with visibility, communication and transparency obligations
 |  |  |
| 1. Verification of compliance by the lead partner with obligations set in Article 26 (1) and (2) of the Regulation No.2021/1059 of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments
 |  |  |
| 1. VAT eligibility verification /if applicable and required by programme rules/
 |  |  |
| 1. Verification of ways of storing project documentation
 |  |  |
| 1. Verifying compliance with the competitiveness principle
 | *If YES, the checklist must be accompanied by a checklist pertaining to the verification of competitiveness principle* |  |
| 1. Verification of procedures for the award of public works contracts
 | *If YES, the checklist must be accompanied by a checklist pertaining to the ex-post verification of public procurement*  |  |

**Thematic modules of the checklist:**

1. **Verification of the implementation of activities planned in the project**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Notes/Comments** |
| 1 | Is the state of project completion described in progress report consistent with the activities that have actually been carried out? |  | */verification also by means of visual examination/* |
| 2 | Have activities been implemented in consistency with the Application Form? |  |  |
| 3 | Are the documents submitted together with progress report consistent with the original project documentation?  |  | */answer based on the sample of expenditure subject to verification /* |
| 4 | Are original accounting documents described in a manner indicating that expenditure has not been financed from different sources? */in order to exclude the possibility of double financing/* |  |  |
| 5 | Did the beneficiary incurred the expenditure in accordance with public procurement rules in the period covered by the verification? |  | */If the contract has not been subject to a prior verification, a list on ex-post public procurement must be completed and attached, applies only to tenders considered risk /* |
| 6 | Did the beneficiary applied the competitiveness principle if the procurement was below the thresholds in the period covered by the verification? |  | *A separate list can be attached if applicable on national level/ applies only to tenders considered risk/* |

1. **Verification of the achievement of indicators/if applicable/**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Indicator specified in the Application Form** | **Indicator’s unit of measurement**  | **Indicator’s target value** | **Source of data/method of measurement** | **Status of achievement of the indicator** | **Comments** |
| 1 | */in case of more than one indicator, complete the list with additional rows/* |  |  |  |  |  |
| ... |  |  |  |  |  |  |
| ... | Has the status of the planned indicators been achieved and is it consistent with the progress of the project implementation?  | */yes/no/not applicable* | *Description of derogations* |
| ... | Is the information on indicators confirmed by the FLC during the verification and consistent with the data entered into the SL2021? | */yes/no/not applicable* |  |

1. **Verification of accounting records**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
| 1 | Are separate accounting records or a separate accounting code maintained for the project? |  |  |
| 2 | Has the expenditure presented by the partner in the progress report been included in accounting books?  |  | *\[attention should be paid to the following records: "taking into account the buffer", "B" indicating a temporary introduction of records]**Answer on the basis of the verified expenditure (100% or a sample)* |
| 3 | Are accounting documents (for the real costs), on the basis of which expenditure records are maintained, identical with copies attached to the progress report? |  | *Answer on the basis of the verified expenditure (100% or a sample)* |

1. **Verification of expenditure in the category STAFF COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
| 1. | Does the partner account for staff costs at actual cost? /if YES, answer questions in this section. |  |  |
| 1.1 | Does the employee have project-related tasks in his/her job description? |  |  |
| 1.2 | If the employee performs also other tasks than those related to the project, has the way of calculating the cost of his/her salary been specified? |  |  |
| 1.3 | Have time records been provided for those working part-time on the project and without a fixed number of hours? |  |  |
| 1.4 | Has the hourly rate for part-time workers with a flexible number of working hours per month been calculated in accordance with the programme rules? |  |  |
| 1.5 | Have staff costs been documented reliably and in accordance with programme rules? |  |  |
| 1.6 | If the partner has submitted costs of prizes/premiums/allowances for reimbursement - have the eligibility rules indicated in the programme documents been fulfilled? |  |  |
| 1.7 | Have the employee's payroll charges been paid in full? |  |  |
| 1.8 | /if applicable/Has a fixed percentage of part-time staff involvement in the project been documented according to the programme rules? (if the programme allows for fixed percentage billing) |  |  |
| 1.9 | If the cost of a contract for work/contract of mandate (if applicable) with a partner's employee has been presented - does the scope of the contract for work/contract of mandate go beyond the employee's duties indicated in the employment contract? |  |  |
| 1.10 | Has the partner incurred any expenses other than those arising from the employment contract (e.g., contract of mandate) as a result of the public procurement procedures? /if YES, please indicate in the notes/comments when the FLC has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the contract has been selected for control/. |  |  |
| 1.10 | If the partner has opted out of the procedure in accordance with the PPL Act, has it done so in a legitimate manner? /if the procurement has been selected for control/ |  |  |
| 1.11 | Did the partner incur any expenses other than those resulting from the employment contract (e.g., contract of mandate) as a result of the competition rule? /if YES, please indicate in the notes/comments when the FLC completed the checklist for the competitiveness check and information on the result of this verification if the contract was selected for control/. |  |  |
| 1.12 | If a partner has opted out of conducting a tender under the competition rule, has it done so legitimately? /if the procurement has been selected for control/. |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 2. | Does the partner account for staff costs using a flat rate? /if YES, answer questions in this section. |  |  |
| 2.1 | Does the partner account for direct costs and the allocated lump sum in the current progress report? |  |  |
| 2.2. | Does the summary of documents include actual expenditure under the "staff costs" category? |  |  |
| 3.1 | Does the partner account for staff costs using a unit rate? /if YES, answer questions in this section/. |  |  |
| 3.1 | Has the partner submitted unit rate staff costs for reimbursement in the current progress report? |  |  |
| 3.2 | Did the partner correctly allocate unit rates to the staff employed in the project? |  |  |
| 3.3 | Has the partner correctly calculated the amount of eligible expenditure covered by the unit rate in the progress report under verification, i.e., number of units x applicable rate? |  |  |
| 3.4 | Has the partner submitted for approval staff costs in the summary of actual documents? |  |  |
| 4. | Does the partner account for all other costs, apart from staff costs, using a flat rate? /if YES, answer questions in this section /. |  |  |
| 4.1 | If the partner has been awarded a lump sum for all other costs in the contract and accounts for staff costs in the current progress report, has he/she settled the granted lump sum? |  |  |
| 4.2 | If the partner has been awarded a lump sum for all other costs in the contract except staff costs, are the actual expenses not related to staff costs included in the summary of documents? |  |  |
| 5. | Does the presented expenditure comply with the rules on eligibility of expenditure (as per Community, programme and national rules)?  |  |  |

1. **Verification of expenditure in the category OFFICE AND ADMINISTRATIVE COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
|  | Does the partner account for office and administrative costs using a flat rate? /if YES, answer questions in this section/ |  |  |
| 1. | Has the current progress report shown the staff costs and the lump sum awarded? |  |  |
| 2. | If the partner has received a lump sum for office and administrative costs, does the summary of documents include actual expenditure in the category "office and administrative costs"? |  |  |

1. **Verification of expenditure in the category TRAVEL AND ACCOMMODATION COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
|  | Does the partner account for travel and accommodation costs using a flat rate? /if YES, answer questions in this section / |  |  |
| 1. | Has the current progress report shown the staff costs and the lump sum awarded? |  |  |
| 2. | Have actual expenses for travel and accommodation costs been presented in the summary of documents? |  |  |

1. **Verification of expenditure** **in the category EXTERNAL EXPERTISE AND SERVICES COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
| Did the FLC in the sample indicate for verification the expenditure incurred under the budget category - EXTERNAL EXPERT COSTS AND EXTERNAL SERVICE COSTS? /if YES answer questions in this section/ |  |  |
| 1. | Has the partner provided the contract with the contractor? |  |  |
| 2. | Is the scope of services provided in line with the current application form and the subsidy contract concluded with the contractor, if any? |  |  |
| 3. | Has the substantive scope been completed within the timeframe indicated in the contract/order with the contractor and at the agreed price? |  |  |
| 4. | Has the partner incurred expenditure as a result of public procurement procedures? /if YES, please indicate in the notes/comments when the FLC has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the contract has been selected for control/. |  |  |
| 5. | If the partner has opted out of the procedure in accordance with the PPL Act, has it done so in a legitimate manner /if the procurement has been selected for control/. |  |  |
| 6. | Has the partner incurred expenditure as a result of procedures conducted under the competition rule? /if YES, please indicate in the notes/comments when the FLC completed the checklist for the competitiveness check and information on the result of this verification if the contract was selected for control/. |  |  |
| 7. | If a partner has opted out of conducting a tender under the competition rule, has it done so legitimately? /if the procurement has been selected for control/. |  |  |
| 8. | /if applicable/ Does the contract concluded with the contractor contain clearly defined responsibilities, duration and amount of remuneration? |  |  |
| 9. | Is there evidence of the contractor's task execution? |  |  |
| 10. | /if applicable/ If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |
| 11. | /if applicable/ Do the information and promotion materials distributed free of charge meet the eligibility requirements set out in the programme documents? /e.g., linked to a project or programme, adequately labelled according to the logo book or respecting the quota limit/. |  |  |
| 12. | /if applicable/ Has the partner provided documentary evidence of training or events? |  |  |
| 13. | /if applicable/ Does the documentation provided confirm that the training or event was delivered to the target group identified in the application form? |  |  |
| 14. | Have external services been entrusted to another project partner? |  |  |
| 15. | For the category "External experts costs and external services costs", have the costs of engagement of the partner's personnel been included, which should be accounted for in the staff category, according to the beneficiary's manual?/if YES, they should be removed, accounting for them shall be done under the staff category/. |  |  |
| 16. | Does the scope of the contract with the experts concern expenditure that should be accounted for in a simplified manner?/if YES, such expenditure is ineligible/. |  |  |
| 17. | /if applicable/ Does the category include project management costs which, when accounted for in this way, do not comply with the programme rules? /if YES, they should be deleted, these costs are ineligible/. |  |  |
| 18. | Does the presented expenditure comply with the rules on eligibility of expenditure (as per Community, programme and national rules)? |  |  |

1. **Verification of expenditure in the category EQUIPMENT COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
| Did the FLC in the sample indicate for verification the expenditure incurred under the category - EXPENDITURE ON EQUIPMENT? /if YES answer questions in this section/. |  |  |
| 1. | Has the partner provided the contract with the contractor?/if not required, please make appropriate annotation in the "NOTE/COMMENTS" column/. |  |  |
| 2. | Has the partner provided a protocol of acceptance of deliveries or made a note to that effect on the invoice/an attachment to the invoice? |  |  |
| 3. | Is the scope of deliveries made consistent with the contract/order with the contractor and the current application form? |  |  |
| 4. | Has the substantive scope of the contract been fulfilled on time and at the price indicated in the contract with the contractor? |  |  |
| 5. | Has the partner incurred expenditure as a result of public procurement procedures? /if YES, please indicate in the notes/comments when the FLC has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the contract has been selected for control/. |  |  |
| 6. | If the partner has opted out of the procedure in accordance with the PPL Act, has it done so in a legitimate manner /if the procurement has been selected for control/.  |  |  |
| 7. | Has the partner incurred expenditure as a result of procedures conducted under the competition rule? /if YES, please indicate in the notes/comments when the FLC completed the checklist for the competitiveness check and information on the result of this verification if the contract was selected for control/. |  |  |
| 8. | If a partner has opted out of conducting a tender under the competition rule, has it done so legitimately? /if the procurement has been selected for control/. |  |  |
| 9. | /if applicable/ If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |
| 10. | Does the accounting of equipment take place in a cost-effective manner, in accordance with the rules of the programme (purchase/accounting for depreciation/leasing costs)? |  |  |
| 11. | Has the purchased equipment been included in the fixed asset register? |  |  |
| 12. | /if applicable/ Have depreciation and/or leasing costs been accounted for in the project in accordance with national rules? |  |  |
| 13. | /if applicable/ If the cost of equipping a workplace has been presented - does the equipment of the workplace concern an employee working at least ½ time for the project? |  |  |
| 14. | If the cost of equipping a workplace has been presented - has the equipment of the workplace of the employee working for the project been presented for settlement in accordance with the rules of the programme concerned? |  |  |
| 15. | /if applicable/ If the partner has purchased used equipment, have the programme rules in this respect been fulfilled? |  |  |
| 16. | Does the presented expenditure comply with the rules on eligibility of expenditure (as per Community, programme and national rules)? |  |  |

1. **Verification of expenditure** **in the category COSTS FOR INFRASTRUCTURE AND WORKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
| Did the FLC in the sample indicate for verification the expenditure incurred under the budget category - INFRASTRUCTURE AND WORKS?/if YES answer questions in this section/. |  |  |
| 1. | Has the partner provided the contract with the contractor? |  |  |
| 2. | Has the partner provided a protocol of acceptance of the works or made a note to that effect on the invoice/an attachment to the invoice? |  |  |
| 3. | Is the scope of work completed consistent with the contract/order with the contractor and the current application form? |  |  |
| 4. | Has the scope of the contract been performed within the timeframe indicated in the contract and at the agreed price? |  |  |
| 5. | Have the limits set out in the programme documents been exceeded in the case of real estate acquisitions? |  |  |
| 6. | Have the costs of real estate purchase been presented in the project at the correct amount/proportion? |  |  |
| 7. | Has the partner incurred expenditure as a result of public procurement procedures? /if YES, please indicate in the notes/comments when the FLC has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the contract has been selected for control/. |  |  |
| 8. | If the partner has opted out of the procedure in accordance with the PPL Act, has it done so in a legitimate manner /if the procurement has been selected for control/.  |  |  |
| 9. | Has the partner incurred expenditure as a result of procedures conducted under the competition rule? /if YES, please indicate in the notes/comments when the FLC completed the checklist for the competitiveness check and information on the result of this verification if the contract was selected for control/. |  |  |
| 10. | If a partner has opted out of conducting a tender under the competition rule, has it done so legitimately? /if the procurement has been selected for control/. |  |  |
| 11. | If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |
| 12 | /If applicable/ Has the documentation concerning the acceptance of the investment been handed over? |  |  |
| 13. | /If applicable/ Can the output indicator be confirmed on the basis of the documentation provided? |  |  |
| 14. | Does the presented expenditure comply with the rules on eligibility of expenditure (as per Community, programme and national rules)? |  |  |

1. **Verification of compliance with visibility, communication and transparency obligations**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
| 1. | Has the partner posted a brief description of the project, information about its objectives and results, financial support from the programme on its own website or its own social media pages (if it has any)? |  |  |
| 2. | /if applicable/ Has the partner included information about the support from the programme in the project documents and information materials intended for the public or project participants? |  |  |
| 3. | /if applicable/ Has the partner placed permanent information boards or commemorative plaques in public places which include the programme logo - for projects involving tangible investments or purchase of equipment with a value above EUR 100,000?  |  |  |
| 4. | Has the partner placed at least one poster of at least A3 size or similar size electronic display, in public places with information about the project and support from the programme? |  |  |
| 5. | /if applicable/ Has the partner organized an information event involving the Managing Authority, the National Authority and the European Commission? |  |  |
| 6. | Does the partner use the programme logo, of which the European Union symbol is a part? |  |  |

1. **Verification** **of compliance by the lead partner with obligations set in Article 26 (1) and (2) of the Regulation No.2021/1059 of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
| **1.** | Has the lead partner concluded a partnership agreement with other partners? |  |  |
| 2. | /if applicable/ Does the lead partner forwards to other partners the total amount of refund received as soon as possible? |  |  |
| 3. | If the lead partner has deducted the amounts paid to the partners, has it done so legally, e.g. on the basis of information from the MA/JS? |  |  |
| 4. | Has the lead partner informed the JS about savings in the project, in particular those resulting from public procurement procedures concluded with the signing of a contract with the contractor? |  |  |

1. **VAT eligibility verification /if applicable and required by program rules/**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
|  | Does VAT require examination under the programme rules? /if YES, answer questions in this section/ |  |  |
| 1. | /if applicable/ Does the project generate taxable activities? |  |  |
| 2. | /if applicable/ Does the partner use goods/services/fixed assets etc. acquired under the project to perform both activities subject to VAT and activities exempt from VAT under Article 90, Section 2 of the Act on VAT\* - sales structure?\*The Act of 11 March 2004 on Value Added Tax |  |  |
| 3. | /if applicable/ Is the partner's contractor an active VAT payer? |  |  |
| 4. | /if applicable/ Is VAT eligible? |  |  |

1. **Verification of ways of storing project documentation**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No.** |  | **Question** | **Yes/No****Not applicable** | **Comments** |
| 1. |  | Did the control confirm that project documentation is stored in a manner that ensures accessibility, confidentiality and security, and an appropriate audit trail? |  |  |
| 2. |  | Did the partner, during the control activities, submit a statement on the storage of documentation and its availability after the last payment in accordance with the program rules? |  |  |

**SUMMARY**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Comments** |
| **1** | Is the expenditure presented in previously submitted progress report consistent with the eligibility rules applicable under the Programme, with the provisions of the Programme Manual? |  |  |
| **2** | Has irregular expenditure been found during the verification? |  |  |
| **3** | Does the FLC identify threats for the proper implementation of the project? |  |  |
| **4** | Is it necessary to correct previously submitted payment applications? |  |  |
| **5** | Is there a need to notify the MA about irregular expenditure and to initiate the procedure of recovery of unduly paid amounts? |  |  |
| **6** | Have recommendations from previous verifications of the project been implemented? /if applicable/ |  |  |
| **7** | Were possible warning signs/confirmed abuses taken into account by the FLC before the end of the inspection? |  |  |
| **8** | Has the controller identified suspected fraud as a result of the inspection? |  |  |
| **9** | Have any irregularities been found during the verification that would require reporting to the European Commission (OLAF)? |  | *If so, it should be specified which quarter of the year shall be subject to report* |
| **10** | Is it necessary to formulate recommendations as a result of the verification? |  |  |
| **NOTES** |  |
| **ATTACHMENTS** | *- e.g. a list attached to the ex-post public procurement,checklist/ notification to the MA on irregular expenditure**- etc.**- etc.* |

|  |  |  |
| --- | --- | --- |
| FLC/s |  |  |
| First and surname |  |  |
| Signature |  |  |
| Date |  |  |