Minimum range of questions. This list may be extended by the controller depending on the requirements of the INTERREG programme in question.

CHECKLIST FOR ADMINISTRATIVE VERIFICATION OF A PROGRESS REPORT FOR PROJECTS OTHER THAN SPF (SMALL PROJECT FUND) PROJECTS

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| **GENERAL INFORMATION ABOUT THE PROGRESS REPORT** | |
| Project no. |  |
| Project Title |  |
| Name of the Partner |  |
| Role in the project: | *Lead Partner/Project Partner* |
| Project period: |  |
| Amount of eligible expenditure granted to the partner/amount of eligible expenditure approved by the controller in previous reporting periods | */amount ...,... EUR/amount ....,...EUR/* |
| Type of the progress report | *intermediate/final* |
| Period covered by the report |  |
| Amount of eligible expenditure/co-financing provided by the partner in the report under verification | */amount ...,... EUR/amount ....,... EUR/* |
| Result of the risk analysis  *In the case of a non-risky report,* ***complete parts A-C (incl. C1) and parts F-H only****.*  *In the case of a risky report,* ***fill in all parts of the list***  ***In the case of a progress report (without presentation of expenditure), complete only parts A and B and F.*** | *Non-risky/risky report*  *Waiver of risk analysis based on the provisions of the Methodology for selecting progress report (PAs) for verification* |
| No. of progress report and date of receipt of this report, and its subsequent versions (if applicable), by the controller  All comments reported to the partner should be recorded in: NOTES/COMMENTS or specify the date and reference number of correspondence with the partner. | *Version of the report (1)/date of receipt:*  *Version of the report (2)/date of receipt:*  *Version of the report (…)/date of receipt:* |

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| Section | Question | Source of verification/guidance for proceedings | controller  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART A FORMAL VERIFICATION** | | | | |
| 1. | /applies to reports submitted on paper only/ Has the report been submitted and signed by the person authorised by the project partner? | Subsidy contract with attachments |  |  |
| 2. | Has the partner entered the correct reporting period? /I.e. continuity has been ensured and the period covered by the previous progress report does not overlap with the current one?/ | Project timetable/previous progress report |  |  |
| 3. | Is the amount of expenditure (total, eligible, co-financing) in the report the same as the sum of expenditure resulting from the statement of documents and expenditure presented for settlement by simplified options? | Progress report |  |  |
| 4. | Is the amount of expenditures in the progress report in the data block 'Sources of funding for expenditures' identical to the sum of expenditures resulting from the summary of documents and expenditures presented for settlement using simplified methods?" | Progress report |  |  |

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| Section | Question | Source of verification | controller  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART B MATERIAL PROGRESS** | | | | |
| 1. | Has the partner described the material progress of individual tasks implemented in the project during the reporting period? | Application form[[1]](#footnote-2)/Partnership agreement |  |  |
| 2. | Is the status of individual project tasks consistent with the application form? | Application form |  |  |
| 2.1. | /If NO/ Has the partner described deviations from project implementation in the current progress report? | Application form |  |  |
| 3. | Are the values of the output indicators achieved by the partner during the reporting period consistent with the description of the material progress of the project (if such verification is within the scope of the controller 's work in the programme )?[[2]](#footnote-3) | Application form |  |  |
| 3.1. | /if NO/ Does the cumulatively reached degree of achievement of output indicators show risks for the correct implementation of the project (if such verification is within the scope of controller 's work in the programme)? | If YES, the controller should inform the JS of this fact and take it into account in the risk assessment when analysing the risk for selecting a project for on-the-spot check. |  |  |
| 4. | Have risks to the proper implementation of the project been identified in the progress report under verification? | If YES, the controller should inform the JS of this fact and take it into account in the risk assessment when analysing the risk for selecting a project for on-the-spot check. |  |  |
| 4.1. | /if YES/ Does the risk affect the eligibility of the expenditure presented in the progress report under verification? |  |  |  |

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| Section | Question | Source of verification | controller  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART C FINANCIAL PROGRESS – GENERAL QUESTIONS** | | | | |
| 1. | Have the expenditure been allocated to the appropriate cost category or budget line in accordance with the Programme rules and the project budget set out in the application form valid for the progress report submitted? | Application form/  Programme Manual/Beneficiary Manual |  |  |
| 2. | Has the partner exceeded the budget in individual categories of eligible costs? | Application form/consent of the leading partner/consent of Joint Secretariat |  |  |
| 2.1. | Has the exceeding of categories or budget lines been agreed with the leading partner/JS? |  |  |  |
| 3. | Has the expenditure been incurred during the project's eligibility period? | Programme Manual/Beneficiary Manual/progress reports |  |  |
| 4. | Has the partner incurred expenditure during the period covered by the progress report? |  |  |  |
| 4.1. | /if NO/ Is there justification for the expenditure shown in the progress report to be submitted for reimbursement/settlement (for pre-financing projects)? | Previous progress reports/Information that include the outcome of administrative verification |  |  |
| 5. | Has the expenditure from the current progress report been approved in previous progress reports? | Partner's progress reports/  Particular attention should be paid to expenditure which was incurred (issued/paid) in the period prior to the progress report under review. |  |  |
| 6. | Does the report show double financing of any expenditure? | Attention should be paid to documents that have the same number and are posted several times in the list of documents. |  |  |
| 7. | Has the partner submitted expenditure for which weaknesses/irregularities with financial consequences have been identified following other controls (own audits and external bodies)? | Results of other controls (e.g. public procurement control, examination of compliance with the principle of competitiveness, on-the-spot check, audit of operations) |  |  |
| 7.1. | /if YES/ Has the expenditure presented been reduced accordingly? |  |  |  |
| 8. | Has the partner presented expenditure related to public procurement/competition rules in the report? | controller shall verify whether the beneficiary has presented expenditure relating to procurement in the progress report; if so, the controller shall carry out a risk analysis of the procurement in accordance with the relevant methodology. |  |  |
| 8.1. | For Poland: Has the total amount of expenditure settled for a single public procurement contract (for each procedure separately) in the current and previous progress reports exceeded the threshold of PLN 7000 gross? | If YES, controller shall conduct a risk analysis of the contract in accordance with the relevant methodology and verify the correctness of the procedure. |  |  |
| 8.2. | Has the total amount of expenditure settled in relation to a single public procurement contract (for each procedure separately) in the current and previous progress reports exceeded the threshold of PLN 7000 gross? | If YES, controller shall conduct a risk analysis of the competition rules in accordance with the relevant methodology and verify the correctness of the procedure. |  |  |
| 8.3. | Has the partner concluded an annex to the public procurement contract/competition rules (referred to in the ‘Methodology for selecting orders (...)’? | controller shall check whether the order has been subject to any contract changes. If the partner has concluded an annex, controller shall proceed in accordance with the provisions of the ‘Methodology for selecting orders (...)’ and attach a checklist for the verification of orders to the case file. |  |  |
| 9. | Does VAT need to be investigated in accordance with the scheme rules, including the state aid rules if state aid is granted under Regulation 651/2014? /If YES, please answer the questions in section 9./. | Progress reports/Partner's VAT eligibility statement/Application form |  |  |
| 9.1. | /if applicable/ Does the project generate taxable activities? | Verification based on partner's statement regarding inclusion of invoices in VAT registers and invoice accounting decree. In case of insufficient data, verification on the basis of VAT registers and VAT returns/ |  |  |
| 9.2. | Has the partner provided a VAT eligibility statement?  /if it was required for the application form or in the progress report in question?/ |  |  |  |
| 9.3. | /if applicable/ Is the partner registered with the tax office as an active VAT taxpayer? | E.g., checking the partner's status as a VAT payer on the Ministry of Finance's Tax Portal https://www.podatki.gov.pl/ at the time of verification/ |  |  |
| 9.4. | /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 | If YES, VAT is an ineligible expense.  Assessment of VAT eligibility in accordance with programme rules.  Verification based on partner's statement regarding inclusion of invoices in VAT registers and invoice accounting decree. In case of insufficient data, verification on the basis of VAT registers and VAT returns/ |  |  |
| 9.5. | /if applicable/ Is the partner's contractor an active VAT payer? | Checking the VAT status of the partner's contractor on the Ministry of Finance's Tax Portal http://www.finanse.mf.gov.pl/web/wp/pp/ |  |  |
| 9.6. | /if applicable/ Is VAT eligible? |  |  |  |
| 10. | Does the sum of the submitted eligible expenditure in the previously approved plus in the current progress report exceed the eligible expenditure resulting from the subsidy contract? | Project subsidy contract/Progress report |  |  |
| 11. | Has the summary[[3]](#footnote-4) in the progress report been reduced by the value of the irregularity that was subject to recovery but did not result in a financial correction being imposed by the Managing Authority?  /if no financial correction has been imposed by the MA/ |  |  |  |
| 11.1. | /If YES/ Has the partner reduced expenditure correctly? | Programme Manual/Beneficiary Manual/Information from the MA |  |  |
| 13. | /applies to final progress report only/ Does the sum of the EU co-financing in the report approved so far and in the final progress report exceed the EU co-financing calculated as follows: aggregated eligible expenditure from the reports approved so far and from the final progress report x % of co-financing to partner from the application form? | Application form/progress report  It should be remembered that in the case of projects where different intensity of support is applied /e.g., in the case of projects with State aid/ we need to calculate separately: aggregated expenditure covered by support Z x Z% plus aggregated expenditure covered by support Y x Y%. If the summed-up value of the EU co-financing from the reports approved so far and from the final report exceeds the value of the EU co-financing calculated using the above method, a randomly selected item from the list of documents should be reduced by the value of the 'surplus'. |  |  |
| 14. | Is the progress report correct in terms of accounting? |  |  |  |
| 15. | Has the value of the expenditure been converted into euro using the correct exchange rate, as defined by the programme rules? /in the column 'NOTES/COMMENTS' please indicate the rate applied/ | Programme Manual/Beneficiary Manual |  |  |
| 16. | /applies to projects with pre-financing form of payment in PLUA 2021-2027 programme/ Has the partner received payment (advance) from the leading partner, as stipulated in the partnership agreement and subsidy contract?  /If applicable, answer the questions in section 16./. | If YES, please enter the date of receipt of payment and the amount in the ‘NOTES/COMMENTS’ column.  Partnership agreement/subsidy contract/bank account |  |  |
| 16.1. | Has a bank commission been deducted? | If YES, in the column 'Notes/Comments' please indicate the amount actually received on account and the amount deducted. |  |  |
| 16.2. | /applies to the leading partner only/ Has the leading partner made payment to the project partner(s) in accordance with the provisions of the partnership agreement and subsidy contract? | Partnership agreement/subsidy contract/bank account |  |  |
| 17. | /applies to projects with an advance payment form of funding/ Are the fields in the application within the data block ‘Advance settlement’ consistent with the amount of advances received to date and their settlement status as of the date of submitting the payment request?" |  |  |  |

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| **PART C1 FINANCIAL PROGRESS – QUESTIONS ON AMOUNTS SETTLED USING SIMPLIFIED METHODS** | | | | |
| 1. | Has the partner applied for a lump sum?  /If YES, please answer the questions in this section/ | Application form To be completed separately for each lump sum included in the progress report! |  |  |
| 1.1. | Has the lump sum been requested by an eligible partner? | Application form  Programme Manual |  |  |
| 1.2 | Has the partner provided a lump sum in the progress report for the amount specified in the progress report? | Application form/  Programme Manual |  |  |
| 1.3. | Has the partner achieved the indicator for the payment of the lump sum? | Application form/  Programme Manual |  |  |
| 1.4 | Has the partner submitted actual expenditure for reimbursement in addition to the lump sum, which is covered by the lump sum? | Such expenditure is ineligible! |  |  |
| 1.5 | Has/have the partner's declared task(s) been carried out according to the contractually defined scope and mutually agreed standard? |  |  |  |
| 1.6 | /Questions in section 1.6 concern the lump sum for preparatory costs/ |  |  |  |
| 1.6.1. | Has the partner requested payment of the lump sum for preparatory costs in the first progress report? |  |  |  |
| 1.6.2. | Has the partner submitted actual expenditure for preparatory costs for approval? | The reporting of actual costs concerning preparatory costs is prohibited due to the award of a lump sum! |  |  |
| 1.7. | /Questions in section 1.7 concern the lump sum for closing costs/ |  |  |  |
| 1.7.1. | Has the partner submitted actual expenditure in addition to the lump sum during the closure phase? / If YES, answer the questions in section 1.7.1/. |  |  |  |

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| 1.7.1.1. | Does the actual expenditure relate only to the implementation phase? | In the closure phase, only justified actual expenditure relating to the implementation phase can be shown! |  |  |
| 1.7.1.2. | Can actual expenditure be considered eligible? |  |  |  |
| 1.7.1.3. | Is the expenditure described in a manner consistent with the rules of the Programme Manual? | Expenditure relating to the implementation phase submitted for reimbursement in the closure phase should be described in a way that enables it to be clearly identified. |  |  |

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| 2. | Does the partner account for staff costs using a flat rate? /if YES, answer questions in section 2./ |  |  |  |
| 2.1. | Does the sum of expenditure covered by the lump sum and presented in the current and early progress reports exceed the limits allocated to the partner according to the current version of the application form? | Application form |  |  |
| 2.2. | Does the current progress report include the costs on which the flat rate is calculated (direct costs)? | Progress report |  |  |
| 2.3. | /if YES/ Has the partner applied for a lump sum?  /If the partner has not applied for a lump sum and it is included in the partner's project budget, please contact the partner to complete the report./ | Application form/Progress report |  |  |
| 2.4. | Has the partner correctly calculated the lump sum in the current progress report, i.e. the value of eligible actual costs x flat rate? | Application form/subsidy contract/progress report/flat-rate calculator |  |  |
| 2.5. | Whether the flat rate is in line with the project subsidy contract? |  |  |  |
| 2.6. | Does the summary of documents include actual expenditure under the 'staff costs' category? | /if YES, such expenditure is ineligible/. |  |  |
| 3. | Does the partner account for staff costs using a unit rate? /if YES, please answer questions in section 3./ |  |  |  |
| 3.1. | Has the partner submitted unit rate staff costs for reimbursement in the current progress report? |  |  |  |
| 3.2. | Has the partner correctly allocated the 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? | /if YES, such expenditure is ineligible/. |  |  |
| 4. | Does the partner account for all other costs, apart from staff costs, using a flat rate? /If YES, please answer the questions in section 4./ |  |  |  |
| 4.1. | Has the partner correctly calculated the lump sum in the current progress report, i.e., the value of the partner's eligible staff costs x flat rate? | Application form/subsidy contract/progress report |  |  |
| 4.2. | Whether the flat rate is in line with the project subsidy contract? |  |  |  |
| 4.3. | Has the partner applied for a lump sum?  /If you have not applied for a lump sum and it is included in the partner's project budget, please contact the partner to complete the application./ | Application form/subsidy contract/progress report |  |  |
| 4.4. | 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? | /if YES, such expenditure is ineligible/. |  |  |
| 5. | Does the partner account for office and administrative costs using a flat rate? /if YES, answer questions in section 5./ |  |  |  |
| 5.1. | Are the costs on which the flat rate (staff costs) is calculated presented in the current progress report? | Subsidy contract/  progress report |  |  |
| 5.2. | /if YES/ Has the partner applied for a lump sum?  /If you have not applied for a lump sum and it is included in the partner's project budget, please contact the partner to complete the application./ | Application form/Progress report |  |  |
| 5.3. | Is the flat rate compatible with the subsidy contract? |  |  |  |
| 5.4 | Has the partner correctly calculated the lump sum for office and administrative costs in the current progress report, i.e. the value of eligible staff costs x flat rate? | Application form/subsidy contract/  progress report/  lump sum calculator |  |  |
| 5.5. | 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'? | /if YES, such expenditure is ineligible/. |  |  |
| 6. | Does the partner account for travel and accommodation costs using a flat rate? / If YES, answer the questions in section 6./. |  |  |  |
| 6.1. | Are the costs on which the flat rate (staff costs) is calculated presented in the current progress report? | Subsidy contract/progress report |  |  |
| 6.2. | /if YES/ Has the partner applied for a lump sum?  /If you have not applied for a lump sum and it is included in the partner's project budget, please contact the partner to complete the application./ | Application form/Progress report |  |  |
| 6.3. | Has the partner correctly calculated the lump sum for travel and accommodation costs in the current progress report, i.e. the value of eligible staff costs x flat rate? | Application form/subsidy contract/progress report/  lump sum calculator |  |  |
| 6.4. | Is the flat rate compatible with the subsidy contract? |  |  |  |
| 6.5. | Have actual expenses for travel and accommodation costs been presented in the statement of documents? | /if YES, such expenditure is ineligible/. |  |  |
| 6.6. | /if applicable/  /applies to final progress report only/ Has the beneficiary documented at least one business trip carried out during the project implementation period? | If NO, the beneficiary should be asked to complete the documents. |  |  |
| 7. | If the expenditure in the progress report is settled using standard unit rates, please answer the questions in section 7. |  |  |  |
| 7.1. | Have the products and services declared by the partner been delivered in the scope and mutually agreed standard set out in the subsidy contract/application form? |  |  |  |
| 7.2. | Does the amount requested by the partner correspond to the unit rate awarded multiplied by the number of units actually performed? |  |  |  |
| 7.3. | Does the amount requested by the partner not exceed the amount of the allocated unit rate multiplied by the number of planned units? |  |  |  |

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| Section | Question | Source of verification | controller  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART D. DETAILED INFORMATION ON THE ELIGIBILITY OF EXPENDITURE** | | | | |
| Expenditure verified on documents:  in 100%:  on sample:  Expenditure numbers from the progress report selected for the sample:  Description of the selection of the **basic** sample of expenditure for administrative control: /please indicate the methodology used to select expenditure (e.g., programme or from the annual control report)  Detailed description of the selection of the **supplementary** sample of expenditure for administrative control, together with justification (indicating the items in the statement of expenditure)  Sample size (% of actual expenditure): | | | | |
| 1. | Has the partner provided supporting documents for the expenditure? | Summary of documents from progress report / documents provided by the partner |  |  |
| 2. | Are the data in the summary of documents/sample of expenditure and the documents provided by the partner identical? | Summary of documents from progress report/sample of expenditure/documents provided by the partner |  |  |
| 3. | /not applicable to lump sum expenses/ Have the expenses presented been actually incurred and paid? | Summary of documents from progress report/sample of expenditure/documents provided by the partner |  |  |
| 4. | Have the documents provided by the partner been marked in a way that allows them to be identified with the project? | Documents provided by the partner |  |  |
| 5. | Has the controller indicated in the sample for verification the expenditure incurred in the expenditure category - PERSONNEL COSTS?  /if YES, please answer the questions in this section/ | | | |
| 5.1. | Does the partner account for staff costs at actual cost? /If YES, answer the questions in section 5.1./. |  |  |  |
| 5.1.1. | Does the employee have project-related tasks in his/her job description? |  |  |  |
| 5.1.2. | 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? |  |  |  |
| 5.1.3. | Have time records been provided for those working part-time on the project and without a fixed number of hours? |  |  |  |
| 5.1.4. | 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? |  |  |  |
| 5.1.5. | Have staff costs been documented reliably and in accordance with programme rules? | Beneficiary Manual |  |  |
| 5.1.6. | If the partner has submitted costs of prizes/premiums/allowances for reimbursement – have the eligibility rules indicated in the programme documents been fulfilled? | Beneficiary Manual |  |  |
| 5.1.7. | Have the employee's payroll charges been paid in full? |  |  |  |
| 5.1.8. | /If applicable/ Has the fixed percentage of part-time employees involved in the project been documented in accordance with the programme rules (if the programme allows for settlement based on the ‘fixed percentage’ method)? | Letters informing employees about their percentage involvement in the project/assigned tasks/activities in the project/  employee reports on task performance. |  |  |
| 5.1.9. | 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? |  |  |  |
| 5.1.10. | 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 controller has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the procurement has been selected for control/. |  |  |
| 5.1.11. | If the partner incurred expenditure without applying the Public Procurement Law, has it done so in a legitimate manner /if the expenditure has been selected for control/? |  |  |  |
| 5.1.12. | Did the partner incur any expenses other than those resulting from the employment contract (e.g., contract of mandate) as a result of the competitive procedures? | /if YES, please indicate in the notes/comments when the controller completed the checklist for the competitiveness check and information on the result of this verification if the procurement has been selected for control/. |  |  |
| 5.1.13. | If a partner has incurred expenditure without applying the principle of competitiveness, has it done so legitimately /if the expenditure has been selected for control/? |  |  |  |
| 5.1.14. | Where a partner amended contracts/signed annexes, was this in accordance with the regulations and the contract entered into with the contractor/if the procurement has been selected for control? |  |  |  |
| 5.2. | Does the presented expenditure comply with the rules on eligibility of expenditure (Community, programme and national)? In the case of expenditure equal to or less than PLN 80,000 net, it should be stated in the remarks on what basis the economy, rationality and effectiveness of the expenditure was assessed, e.g., on the basis of the controller's professional judgement. |  |  |  |
| 6. | In the sample, has controller indicated for verification the expenditure incurred in the budget category - EXTERNAL EXPERTS COSTS AND EXTERNAL SERVICES COSTS? /if YES, please answer the questions in this section/. | | | |
| 6.1. | Has the partner provided the contract with the contractor? | Documents provided by the partner |  |  |
| 6.2. | Is the scope of services provided in line with the current report form and the contract concluded with the contractor, if any? | Documents provided by the partner / subsidy contract / application form |  |  |
| 6.3. | Has the substantive scope been completed within the timeframe indicated in the contract/order with the contractor and at the agreed price? | Documents provided by the partner |  |  |
| 6.4. | Has the partner incurred expenditure as a result of public procurement procedures? | /if YES, please indicate in the notes/comments when the controller has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the procurement has been selected for control/. |  |  |
| 6.5. | If the partner incurred expenditure without applying the Public Procurement Law, has it done so in a legitimate manner /if the expenditure has been selected for control/? |  |  |  |
| 6.6. | Has the partner incurred expenditure as a result of procedures conducted under the competitive principle? | /if YES, please indicate in the notes/comments when the controller completed the checklist for the competitiveness check and information on the result of this verification if the procurement has been selected for control/. |  |  |
| 6.7. | If a partner has incurred expenditure without applying the principle of competitiveness, has it done so legitimately /if the expenditure has been selected for control/? |  |  |  |
| 6.8. | /if applicable/ Does the contract concluded with the contractor contain clearly defined responsibilities, duration and amount of remuneration? |  |  |  |
| 6.9. | Is there evidence of the contractor's task execution? |  |  |  |
| 6.10. | /if applicable/ If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |  |
| 6.11. | /if applicable/ Do the information and promotional materials distributed free of charge meet the eligibility requirements set out in the programme documents (e.g., link to the project or programme, appropriate labelling in accordance with the style guide, compliance with the budget limit)? | Programme Manual/Beneficiary Manual |  |  |
| 6.12. | /if applicable/ Has the partner provided documentary evidence of training or events? | e.g., attendance list, agenda, certificate |  |  |
| 6.13. | /if applicable/ Does the documentation provided confirm that the training or event has been carried out for the target group specified in the application form? |  |  |  |
| 6.14. | Have external services been entrusted to another project partner? |  |  |  |
| 6.15. | For the category 'External experts costs and external services costs', have the costs of engagement of the beneficiary's personnel been included, which should be accounted for in the staff category, according to the Beneficiary Manual? | If YES, they should be removed, accounting for them shall be done under the staff category.  Summary documents/Programme Manual/Beneficiary Manual |  |  |
| 6.16. | 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/.  Documents provided by the partner/Programme Manual/Beneficiary Manual |  |  |
| 6.17. | /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, these costs are ineligible.  Summary documents/Programme Manual/Beneficiary Manual |  |  |
| 6.18. | Does the presented expenditure comply with the rules on eligibility of expenditure (Community, programme and national)? | In the case of expenditures equal to or lower than PLN 80,000 net, it should be stated in the remarks on what basis the economy, rationality and effectiveness of the expenditures have been assessed, e.g., on the basis of the controller's professional judgment. |  |  |
| 7. | In the sample, has controller indicated for verification the expenditure incurred in the expenditure category - EXPENDITURE ON EQUIPMENT? /if YES, please answer the questions in this section/ | | | |
| 7.1. | Has the partner provided the contract with the contractor? | /if not required, please make appropriate annotation in the 'NOTE/COMMENTS' column/. |  |  |
| 7.2. | 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? | Documents provided by the partner |  |  |
| 7.3. | Is the scope of deliveries made consistent with the contract/order with the contractor and the current application form? | Documents provided by the partner  Application form |  |  |
| 7.4. | Has the substantive scope of the contract been fulfilled on time and at the price indicated in the contract with the contractor? | Documents provided by the partner |  |  |
| 7.5. | Has the partner incurred expenditure as a result of public procurement procedures? | /if YES, please indicate in the notes/comments when the controller has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the procurement has been selected for control/. |  |  |
| 7.6. | If the partner incurred expenditure without applying the Public Procurement Law, has it done so in a legitimate manner /if the expenditure has been selected for control/? |  |  |  |
| 7.7. | Has the partner incurred expenditure as a result of procedures conducted under the competitive principle? | /if YES, please indicate in the notes/comments when the controller completed the checklist for the competitiveness check and information on the result of this verification if the procurement has been selected for control/. |  |  |
| 7.8. | If a partner has incurred expenditure without applying the principle of competitiveness, has it done so legitimately /if the expenditure has been selected for control/? |  |  |  |
| 7.9. | /if applicable/ If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |  |
| 7.10. | 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)? |  |  |  |
| 7.11. | Has the purchased equipment been included in the fixed asset register? |  |  |  |
| 7.12. | /if applicable/ Have depreciation and/or leasing costs been accounted for in the project in accordance with national rules? |  |  |  |
| 7.13. | /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? |  |  |  |
| 7.14. | 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? | Progress report  Programme Manual/Beneficiary Manual/Progress report |  |  |
| 7.15. | /if applicable/ If the partner has purchased used equipment, have the programme rules in this respect been fulfilled? | Documents provided by the partner/Beneficiary /Manual |  |  |
| 7.16. | Does the presented expenditure comply with the rules on eligibility of expenditure (Community, programme and national)? | In the case of expenditures equal to or lower than PLN 80,000 net, it should be stated in the remarks on what basis the economy, rationality and effectiveness of the expenditures have been assessed, e.g., on the basis of the controller's professional judgment. |  |  |
| 8. | In the sample, has controller identified expenditure incurred in the budget category - INFRASTRUCTURE AND WORKS for verification?  /if YES, please answer the questions in this section/ | | | |
| 8.1. | Has the partner provided the contract with the contractor? |  |  |  |
| 8.2. | 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? | Documents provided by the partner (partial/final report) |  |  |
| 8.3. | Is the scope of work completed consistent with the contract/order concluded with the contractor and the current application form? | Documents provided by the partner |  |  |
| 8.4. | Has the scope of the contract been performed within the timeframe indicated in the contract and at the agreed price? | Documents provided by the partner |  |  |
| 8.5. | Have the limits set out in the programme documents been exceeded in the case of real estate acquisitions? | Appraisal report / notary fees / Programme Manual |  |  |
| 8.6. | Have the costs of real estate purchase been presented in the project at the correct amount/proportion? | Programme Manual |  |  |
| 8.7. | Has the partner incurred expenditure as a result of public procurement procedures? | /if YES, please indicate in the notes/comments when the controller has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the procurement has been selected for control/. |  |  |
| 8.8. | If the partner incurred expenditure without applying the Public Procurement Law, has it done so in a legitimate manner /if the expenditure has been selected for control/? |  |  |  |
| 8.9. | Has the partner incurred expenditure as a result of procedures conducted under the competitive principle? | /if YES, please indicate in the notes/comments when the controller completed the checklist for the competitiveness check and information on the result of this verification if the procurement has been selected for control/. |  |  |
| 8.10. | If a partner has incurred expenditure without applying the principle of competitiveness, has it done so legitimately /if the expenditure has been selected for control/? |  |  |  |
| 8.11. | If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |  |
| 8.12. | /If applicable/ Has the documentation concerning the acceptance of the investment been handed over? | Use permit, etc. |  |  |
| 8.13. | /If applicable/ Can the output indicator be confirmed on the basis of the documentation provided? | Documentation provided by the partner |  |  |
| 8.14. | Does the presented expenditure comply with the rules on eligibility of expenditure (Community, programme and national)? | In the case of expenditures equal to or lower than PLN 80,000 net, it should be stated in the remarks on what basis the economy, rationality and effectiveness of the expenditures have been assessed, e.g., on the basis of the controller's professional judgment. |  |  |

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| Section | Question | Source of verification | KK  /name and surname/ | |
|  |  |  | YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART E GENERAL INFORMATION ON THE ELIGIBILITY OF EXPENDITURE** | | | | |
| 1. | Are the project activities subject to an environmental impact assessment? /if YES, please answer questions in section 1/ |  |  |  |
| 1.1. | Has the competent public authority identified the obligation to prepare an EIA report, together with its scope? |  |  |  |
| 1.2 | Have the measures implemented in the project obtained a decision on environmental conditions? |  |  |  |
| 1.3. | Have the project activities been implemented in accordance with the decision on environmental conditions? |  |  |  |
| 1.4. | Do the project activities require a Natura 2000 impact assessment? |  |  |  |
| 2. | Based on the documentation and the project implementation description, can it be confirmed that the activities in the project are in line with the grant application in terms of compliance with environmental protection principles (including, among others, compliance with the Do No Significant Harm (DNSH) principle)? If not, please describe the deviations. |  |  |  |
| 3. | Do the activities in the partner's budget constitute state aid / *de minimis* aid in the project?  /If YES, please answer the questions in section 2./. | Subsidy contract/partnership agreement/  expert assessment |  |  |
| 3.1. | Has the partner received/provided aid based on the eligible forms of aid specified in the programme? | Programme/Beneficiary manual |  |  |
| 3.2. | Is the value of the expenses being settled within the limit of public aid/de minimis aid received/granted by the partner? | Subsidy contract |  |  |
| 3.3. | Has the partner fulfilled its obligations regarding the provision of public/*de minimis* aid to third parties /if provided/? | Programme/Beneficiary manual/  Subsidy contract |  |  |
| 4. | Does the evidence confirming the expenditure incurred under the project include information on the financing of expenditure from another source having the potential of preferential financing? |  |  |  |
| 5 | Based on the documentation and the project implementation description, can it be confirmed that the activities in the project are in line with the grant application in terms of compliance with the principles of the EU Charter of Fundamental Rights, to the extent that it applies within the program? In particular: |  |  |  |
| 5.1 | Based on the documentation and description of the project implementation, can it be confirmed that the project is being implemented in accordance with the principles of equal treatment of women and men? |  |  |  |
| 5.2 | Based on the documentation and description of the project implementation, can it be confirmed that the project activities do not exclude people with disabilities from the target group of the project? |  |  |  |
| 5.3 | Is the universal design concept declared in the application form reflected in the project being implemented, if required by the programme rules? |  |  |  |
| 5.4 | Does the partner – in its activities – comply with the principles of equal opportunities and non-discrimination, including accessibility for people with disabilities? |  |  |  |
| 5.5 | Does the partner have any legal act that results in unauthorised differentiation, exclusion or restriction on the basis of any grounds, i.e.: gender, race, ethnicity, religion, belief, disability, age, sexual orientation? | <https://bip.brpo.gov.pl/pl/content/rpo-uchwaly-anty-lgbt-samorzady-odpowiedzi> |  |  |
| 6. | Based on the documentation and the project implementation description, can it be confirmed that the activities in the project are in line with the grant application in terms of compliance with the principles of sustainable development? If not, please describe the deviations. |  |  |  |
| 7. | Is the project implemented in accordance with programme, national and Community rules on visibility, communication and transparency? |  |  |  |
| 7.1. | 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)? |  |  |  |
| 7.2. | Has the partner included information about the programme support in the documents and information materials about the project intended for the public or participants? |  |  |  |
| 7.3. | /if applicable/ Has the partner placed permanent information boards in public places that include the programme logo – after the physical implementation of the project involving tangible investments or the purchase of equipment, or after the installation of the purchased equipment, for projects with a value exceeding EUR 100,000? |  |  |  |
| 7.4. | /If applicable/ 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? | Concerning projects that do not meet the conditions set out in point 9.3. |  |  |
| 7.5. | /if applicable/ Has the partner organised an information event involving the Managing Authority and the European Commission? | For projects of strategic importance and projects whose total cost exceeds EUR 5,000,000 only. |  |  |
| 7.6. | Does the partner use the programme logo, of which the European Union symbol is a part? | Please indicate examples of source documents |  |  |
| 8. | Does the progress report present ineligible expenditure defined in the programme rules? |  |  |  |
| 11. | Has the in-kind contribution been presented in accordance with the programme rules? |  |  |  |
| 11.1. | /if applicable/ Has the contribution in-kind been documented? |  |  |  |
| 12. | Does the partner, in accordance with the programme rules, keep separate accounting records or has assigned a separate accounting code to the project? | Progress report, accounting policy, company chart of accounts, financial documents provided by the partner, Partner's statement on keeping separate accounting records for operations concerning the project for the period to which the progress report refers. |  |  |

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| Section | Question | | Source of verification | controller  /name and surname/ | | | |
| YES/NO/NOT APPLICABLE (NA) | | NOTES/ COMMENTS | |
| **PART F SUMMARY** | | | | | | | |
| 1. | Have any warning signals/confirmed cases of fraud been taken into account by the controller before approving the progress report? /If YES, please indicate in the notes/comments how they were used/ | |  |  | |  | |
| 1.1. | /If YES/ Have the warning signals affected the amount of eligible contributions? | |  |  | |  | |
| 2. | /applies to final progress report only/  Has the controller completed the Completeness and Compliance Check Note at the end of the project? | |  |  | |  | |
| 3. | Should the controller take additional measures as a result of the report verification, e.g., issue a note on irregularities or inform the JS or MA about the detected violations? | | If YES, indicate in the 'NOTES/COMMENTS' field what action controller will take. |  | |  | |
| **PART G EXPENDITURE APPROVED** | | | | | | | |
| 4. | Amount of eligible expenditure approved by controller | |  |  | |  | |
| 5. | Amount of approved EU contribution | |  |  | |  | |
| **PART H EXPENDITURE NOT APPROVED** | | | | | | | |
| 6. | Amount of expenditure not approved by the controller | |  |  | |  | |
| 7. | A description together with a justification for non-approval of the expenditure, indicating the amounts relating to each expenditure. | |  |  | |  | |
| 8. | If not approved expenditure formed the basis of the flat rate calculation – what lump sum is not approved by the controller ? | |  |  | |  | |
| 9. | Does the progress report require a reduction of the declared amount due to a correction imposed for infringements of public procurement and competition rules which have been the subject of previous controls and the expenditure in question has been included in the current progress report? | |  |  | |  | |
| 10. | Does the progress report require a reduction of the amount requested due to a correction imposed for breaches of communication and visibility rules in previous report? | |  |  | |  | |
| controller signature and date: | |  | | | controller signature and date: | |  |
| Approved by, date: | | | | |  | | |

1. In programmes managed by Poland, an application form shall be understood as project data available in SL2021 (application for managing projects). [↑](#footnote-ref-2)
2. Not applicable to programmes: South Baltic, Baltic Sea Region, Interreg Europe, Central Europe, Urbact IV. [↑](#footnote-ref-3)
3. Applies to programmes handled in the SL2021 system. [↑](#footnote-ref-4)