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

**(this list may be extended by the First Level Controller (FLC) depending on the requirements of the INTERREG programme in question)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Control number |  | | | |
| Name of the controlled unit |  | | | |
| Place of control (fill in appropriate box) | *Registered office of the controlled partner (address)* | | *Place of project implementation (if applicable)* | *Remote/online control (if applicable)* |
| Justification for the choice of the remote mode  */if applicable/* |  | | | |
| Project name, acronym and number |  | | | |
| Date of control | *dd.mm.yyyy-dd.mm.yyyy* | | | |
| Is the control date consistent with the date specified in the Annual Control Plan | YES | NO  Justification: | | |
| Composition of the control team |  | | | |

|  |
| --- |
| **Sample selection** |
| Description of the basic sample selection:  Selected items (and lump sums): |
| Description and justification of the supplementary sample selection:  Selected items (and lump sums): |

**Thematic modules of the checklist:**

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

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Is the status of the project presented in the progress reports consistent with the activities actually carried out? |  | /Verification also by visual inspection/ |
| 2. | Have the activities been carried out in accordance with the assumptions set out in the application form?  Including:   * Have the products, deliveries/services been provided, or the works performed, in accordance with the standard specified in the application form/tender documentation? * Is the partner implementing the project activities in a way that indicates a risk of public aid/de minimis aid not provided for in the subsidy contract (e.g., charging fees for participation in training courses, which was not mentioned in the application form)? * whether there has been any breach regarding compliance with the principles of: • sustainable development, • environmental protection, including, among others, compliance with the "Do No Significant Harm" (DNSH) principle, • the Charter of Fundamental Rights, within the scope applicable under the programme. * Are the activities in line with the principle of equal opportunities and non-discrimination, including accessibility for persons with disabilities and the concept of universal design? |  |  |
| 3. | Are the documents submitted for progress reports consistent with the original project documentation? |  | /Answer based on the sample of expenditure examined/ |
| 4. | Do the original accounting documents indicate that they have been funded from different sources? /double financing occurred/ |  |  |
| 5. | Has the partner awarded contracts under the Public Procurement Law during the period covered by the control[[1]](#footnote-2)? |  | /If the procurement has not been subject to prior control, please complete and attach the list for ex post contract control; this applies only to contracts considered risky./ |
| 6. | Has the partner awarded contracts on a competitive basis during the period covered by the control? |  | /If the procurement has not been subject to prior control, please complete and attach a list for the examination of the application of the competitive tendering principle; this applies only to orders considered risky./ |

1. **Monitoring the achievement of indicators[[2]](#footnote-3)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Name of the indicator as presented in the application form** | **Unit of measurement of the indicator** | **Target value of the indicator** | **Data source/measurement method** | **Status of indicator achievement** | **Notes / Comments** |
|  | */if more than one indicator complete the list with additional rows/.* |  |  |  |  |  |
| 1. | Has the status of planned indicators been achieved, adequate to the level of progress of the project? | | */Yes/No/Not applicable (NA)/* | *Describe any deviations* | | |
| 2. | Is the information on indicators confirmed by the FLC during the control consistent with the data entered into the monitoring IT system? | | */Yes/No/Not applicable (NA)/* |  | | |

1. **Control of accounting records**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Are separate accounting records or a separate accounting code in place and maintained? |  |  |
| 2. | Have the expenses incurred in categories settled at actual cost, as presented by the partner in the progress reports, been recorded in the accounting records? |  | / Note to entries: 'including a buffer’, ‘B’ indicating the temporary entries/.  Answer based on expenditure examined (100 % or sample)/. |
| 3. | Are the accounting documents (for expenses incurred in the actual costs category) based on which the expenses were recorded identical to the copies attached to the progress reports? |  | /Answer based on expenditure examined (100 % or sample)/. |

1. **Control of expenditure – category expenditure – STAFF COSTS**

|  |  |
| --- | --- |
| **Question** | **/Yes/No/Not applicable (NA)/** |
| Does the partner account for staff costs at actual cost?  /If yes, please complete the table below./ |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Does the employee have project-related tasks in his/her job description? |  |  |
| 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? |  |  |
| 3. | Have time records been provided for those working part-time on the project and without a fixed number of hours? |  |  |
| 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. | Have staff costs been documented reliably and in accordance with programme rules? |  |  |
| 6. | If the partner has submitted costs of prizes/premiums/allowances for reimbursement – have the eligibility rules indicated in the programme documents been fulfilled? |  |  |
| 7. | Have the employee's payroll charges been paid in full? |  |  |
| 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)? |  |  |
| 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? |  |  |
| 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 procurement has been selected for control/. |  |  |
| 11. | If the partner incurred an expense without applying the Public Procurement Law, did he/she do so in an authorised manner (if the expense has been selected for control)? |  |  |
| 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 FLC completed the checklist for the competitiveness check and information on the result of this verification if the procurement has been selected for control/. |  |  |
| 13. | If the partner incurred an expense without applying the principle of competitiveness, was this done in an authorised manner (if the expense has been selected for control)? |  |  |
| 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? |  |  |

|  |  |
| --- | --- |
| **Question** | **/Yes/No/Not applicable (NA)/** |
| Does the partner account for staff costs using a flat rate? /  /If yes, please complete the table below./ |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes** |
| 1. | Does the partner account for direct costs and the awarded lump sum in the verified progress reports? |  |  |
| 2. | Does the summary of documents include actual expenditure under the 'staff costs' category? |  |  |

|  |  |
| --- | --- |
| **Question** | **/Yes/No/Not applicable (NA)/** |
| Does the partner account for staff costs using a unit rate?  /If yes, please complete the table below./ |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Has the partner submitted unit rate staff costs for reimbursement in the verified progress reports? |  |  |
| 2. | Did the partner correctly allocate unit rates to the staff employed in the project? |  |  |
| 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? |  |  |
| 4. | Has the partner submitted for approval staff costs in the summary of actual documents? |  |  |

|  |  |
| --- | --- |
| **Question** | **/Yes/No/Not applicable (NA)/** |
| Does the partner account for all other costs, apart from staff costs, by means of a flat rate? /If yes, fill in the table below./. |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | If the partner has been awarded a lump sum for all other costs in the contract and accounts for staff costs in the verified progress reports, has he/she settled the granted lump sum? |  |  |
| 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? |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Does the submitted expenditure **under category – STAFF COSTS** comply with the rules on eligibility of expenditure (Community, programme and national)? |  |  |

1. **Control of expenditure – expenditure related to categories – OFFICE AND ADMINISTRATIVE EXPENSES**

|  |  |
| --- | --- |
| **Question** | **/Yes/No/Not applicable (NA)/** |
| Does the partner account for office and administrative costs using a flat rate? /If yes, please complete the table below./ |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Have the personnel costs and the lump sum granted been presented in the verified progress reports? |  |  |
| 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. **Control of expenditure – expenditure related to categories – TRAVEL AND ACCOMMODATION COSTS**

|  |  |
| --- | --- |
| **Question** | **/Yes/No/Not applicable (NA)/** |
| Does the partner account for travel and accommodation costs using a flat rate? /If yes, please complete the table below./ |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes** |
| 1. | Have the personnel costs and the lump sum granted been presented in the verified progress reports? |  |  |
| 2. | Have actual expenses for travel and accommodation costs been presented in the statement of documents? |  |  |

1. **Control of expenditure – expenditure related to categories – EXTERNAL EXPERT EXPENSES and EXTERNAL SERVICE COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 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 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 procurement has been selected for control/. |  |  |
| 5. | If the partner incurred an expenditure without applying the Public Procurement Law, did he/she do so in an authorised manner (if the expenditure has been selected for control)? |  |  |
| 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 FLC completed the checklist for the competitiveness check and information on the result of this verification if the procurement has been selected for control/. |  |  |
| 7. | If the partner incurred an expense without applying the principle of competitiveness, was this done in an authorised manner (if the expense 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 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 so, 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 (Community, programme and national)? |  |  |

1. **Control of expenditure – expenditure related to categories – EXPENDITURE ON EQUIPMENT**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 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 procurement has been selected for control/. |  |  |
| 6. | If the partner incurred an expense without applying the Public Procurement Law, did he/she do so in an authorised manner (if the expense has been selected for control)? |  |  |
| 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 FLC 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. | If the partner incurred an expense without applying the principle of competitiveness, was this done in an authorised manner (if the expense 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 (Community, programme and national)? |  |  |

1. **Control of expenditure – expenditure related to categories – INFRASTRUCTURE AND WORKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 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 procurement has been selected for control/. |  |  |
| 8. | If the partner incurred an expense without applying the Public Procurement Law, did he/she do so in an authorised manner (if the expense has been selected for control)? |  |  |
| 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 FLC completed the checklist for the competitiveness check and information on the result of this verification if the procurement has been selected for control/. |  |  |
| 10. | If the partner incurred an expense without applying the principle of competitiveness, was this done in an authorised manner (if the expense 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 (Community, programme and national)? |  |  |

1. **Monitoring compliance with visibility, communication and transparency obligations**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes** |
| 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. | Has the partner included information about the programme support in the documents and information materials about the project intended for the public or 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. | /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? |  |  |
| 5. | /If applicable/ Has the partner organised an information event involving the Managing Authority and the European Commission? |  |  |
| 6. | Does the partner use the programme logo, of which the European Union symbol is a part? |  |  |

1. **Control of the fulfilment of obligations by the lead partner pursuant to Article 26(1) and (2) of the Regulation 2021/1059**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Has the lead partner concluded a partnership agreement with the other partners? |  |  |
| 2. | /If applicable/ Does the lead partner transfer the total amount of funding received to the other partners in full and in accordance with the provisions of the subsidy contract and the partnership agreement? |  |  |
| 3. | If the lead partner has deducted amounts paid to partners, has it done so legitimately, e.g. on the basis of information from the Managing Authority/Joint Secretariat (MA/JS)? |  |  |
| 4. | Has the lead partner informed the JS of any savings in the project, in particular those resulting from public procurement procedures concluded with the contractor? |  |  |

1. **Control of VAT eligibility**

|  |  |
| --- | --- |
| **Question** | **/Yes/No/Not applicable (NA)/** |
| Does VAT need to be investigated in accordance with the programme rules, including the state aid rules if state aid is granted under Regulation 651/2014?  /If yes, please complete the table below./ |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes** |
| 1. | Has the partner provided a VAT eligibility statement? |  |  |
| 2. | /If applicable/ Is the partner registered with the tax office as an active VAT taxpayer? |  |  |
| 3. | /If applicable/ Does the project generate taxable activities? |  |  |
| 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 |  |  |
| 5. | /If applicable/ Is the partner's contractor an active VAT payer? |  |  |
| 6. | /If applicable/ Is VAT eligible? |  |  |

1. **Control of project documentation storage methods**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/ No**  **Not applicable** | **Notes / Comments** |
| 1. | Has the control confirmed that the project documentation is stored in a manner that ensures accessibility, confidentiality, security and an adequate audit trail? |  | (FLC shall describe in the post-audit information where and how the project documentation is stored.) |
| 2. | Has the partner submitted a statement during the control activities on the storage of documentation and its availability after the final payment, as required by the programme rules? |  |  |

**SUMMARY**

**(mandatory part)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| **1.** | Are the expenses presented in the progress reports submitted so far in line with the eligibility rules of the Programme, as set out in the Programme Manual? |  |  |
| **2.** | Have any deficiencies/irregularities been found during the control? |  |  |
| **3.** | Has FLC identified any risks to the successful project implementation? |  |  |
| **4.** | Is it necessary to correct progress reports that have already been submitted? |  |  |
| **5.** | Is it necessary to notify the MA of identified irregular expenditure and the need to initiate the procedure for recovering unduly paid funds? |  |  |
| **6.** | /If applicable/ Have the recommendations of previous project controls been implemented? |  |  |
| **7.** | Have any warning signs/confirmed abuses been taken into account by the FLC before the end of the control? |  |  |
| **8.** | Has FLC identified any suspected abuse as a result of the control? |  |  |
| **9.** | Has the control revealed any cases that should be reported to the EC (OLAF)? |  | *If so, please specify the quarter for which the report will be prepared* |
| **10.** | Is it necessary to formulate post-audit recommendations as a result of the control? |  |  |
| **NOTES** |  | | |
| **ATTACHMENTS** | *– e.g. list for ex-post control of procurement, source documents, KPI notification of suspected systemic irregularity, etc.* | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Control team** | **Control team leader** | **Member of the control team** | **Member of the control team** |
| **Full name** |  |  |  |
| **signature** |  |  |  |
| **date** |  |  |  |

1. Journal of Laws of 2019, item 2019). [↑](#footnote-ref-2)
2. Not applicable to programmes: South Baltic, Baltic Sea Region, Interreg Europe, Central Europe, Urbact IV. [↑](#footnote-ref-3)