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 THE SPF (SMALL PROJECT FUND) PROJECT PROGRESS REPORT

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| **GENERAL INFORMATION ABOUT THE PROGRESS REPORT** | |
| Project no. |  |
| Project Title |  |
| Name of Beneficiary |  |
| Role in the project: | *Beneficiary* |
| Project period: |  |
| Amount of eligible expenditure granted to the beneficiary/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 beneficiary 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 and parts F-H only****.*  *In the case of a risky report,* ***fill in all parts of the list*** | *Non-risky/risky report* |
| Progress report number and date of receipt of the report by controller and its subsequent versions (if applicable)  All comments reported to the beneficiary should be recorded in: NOTES/COMMENTS or specify the date and reference number of correspondence with the beneficiary. | *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 only to paper versions of the report/ Has the report been submitted and signed by a person authorised by the project beneficiary? | Subsidy contract with attachments |  |  |
| 2. | Has the beneficiary entered the correct reporting period (i.e., is continuity ensured and at the same time does the period for which the previous progress report has been submitted not overlap with the current one)? | Project timetable/early progress report/programme manual |  |  |
| 3. | Is the amount of expenditure in the report the same as the total expenditure in the statement of expenditure and consistent with the expenditure included in the list of grants? | Progress report/list of grants |  |  |
| 4. | Is the amount of expenditures indicated in the progress report under the section “Sources of financing of expenditures” identical to the total amount of expenditures resulting from the list of documents and the expenditures presented for settlement using simplified methods? | Progress report |  |  |

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| Section | Question | Source of verification/guidance for proceedings | controller  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART B MATERIAL PROGRESS** | | | | |
| 1. | Has the beneficiary described the physical progress of individual tasks carried out in the project during the reporting period? | Application form |  |  |
| 2. | Have any risks to the proper implementation of the project been identified in the progress report being verified? | /if YES, controller shall notify JS about this fact/. |  |  |
| 2.1. | /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/guidance for proceedings | controller  /name and surname/ | |
|  |  |  | YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART C FINANCIAL PROGRESS - GENERAL QUESTIONS** | | | | |
| 1. | Is the expenditure incurred consistent with the current version of application form? | Application form |  |  |
| 2. | Has the beneficiary exceeded the budget in individual categories of eligible expenditure? | Application form |  |  |
| 2.1. | /if YES/ Has the crossing of categories or budget lines been carried out in accordance with programme requirements (e.g., agreed with JS)? |  |  |  |
| 3. | Have the expenses been incurred during the project's eligibility period? | Programme Manual/Beneficiary Manual/progress reports |  |  |
| 4. | Has the beneficiary incurred all expenditure during the period covered by the progress report? |  |  |  |
| 4.1. | /if NO/ Is there justification that the expenditure shown in the progress report can be submitted for reimbursement? | Relevant programme documents, e.g., application form, etc. |  |  |
| 5. | Has the expenditure from the current progress report been approved in previous progress reports? | Beneficiary'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 beneficiary 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? | The controller verifies whether the beneficiary has presented expenditure related to procurement in the progress report – if so, the controller performs a procurement risk analysis in accordance with the ‘Methodology for the selection of procurement (...)’ and verifies whether in the procurement there has been no change to the contract. |  |  |
| 8.1. | For PL: Has the total amount of settled expenditure relating 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 contract in accordance with the relevant methodology and verify the correctness of the procedure. |  |  |
| 9. | Has the expenditure been qualified in accordance with the project budget and the Programme rules (in the appropriate cost category or budget line/? | Application form/Programme Manual/ Beneficiary Manual |  |  |
| 10. | Has VAT been submitted for settlement? (If YES, answer the questions in section 10.) | Progress reports/beneficiary's VAT eligibility statement/application form |  |  |
| 10.1. | 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? |  |  |  |
| 10.2. | /if applicable/ Does the project generate taxable activities? | Verification based on beneficiary'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. |  |  |
| 10.3. | Has the beneficiary provided a VAT eligibility statement, if required in the application form or in the progress report? |  |  |  |
| 10.4. | /if applicable/ Is the beneficiary registered with the tax office as an active VAT taxpayer? | E.g., checking the beneficiary's status as a VAT payer on the Ministry of Finance's Tax Portal https://www.podatki.gov.pl/ at the time of verification/ |  |  |
| 10.5. | /if applicable/ Does the beneficiary 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 the programme rules.  Verification based on beneficiary'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. |  |  |
| 10.6. | /if applicable/ Is the beneficiary's contractor an active VAT payer? | Checking the VAT status of the beneficiary's contractor on the Ministry of Finance's Tax Portal http://www.finanse.mf.gov.pl/web/wp/pp/ |  |  |
| 10.7. | /if applicable/ Is VAT eligible? |  |  |  |
| 11. | Does the total value of eligible expenditure and co-financing presented in previously approved and current progress report exceed the value of eligible expenditure and co-financing resulting from the application form? | Application form/Project subsidy contract/Progress report |  |  |
| 12. | Does the total amount of expenditure presented in the current and previous progress reports exceed the limits granted to the beneficiary in accordance with the current version of the application form or the programme rules? | Application form/Programme Manual |  |  |
| 13. | Has the summary[[1]](#footnote-2) in the progress report been reduced by the value of irregularities that were subject to recovery but did not result in the imposition of a financial correction by the Managing Authority (if the MA did not impose a financial correction)? |  |  |  |
| 13.1. | /if YES/ Has the beneficiary correctly reduced the expenditure? | Programme Manual/Beneficiary Manual/Information from the MA |  |  |
| 14. | /applies only to the final progress report/ Does the total value of the SPF project management costs exceed the limit specified in the INTERREG Regulation (Article 25), i.e. 20% of the total eligible costs of the SPF? | If YES, expenditure in excess of the limit is ineligible! |  |  |
| 15. | Is the progress report correct in terms of accounting? |  |  |  |
| 16. | /not applicable to expenditure incurred in EUR, including lump sums/ Has the value of the expenditure been converted into euro using the appropriate exchange rate in accordance with the programme rules? | Programme Manual/Beneficiary Manual  /in the column ‘Notes/Comments’ please indicate the rate applied/ |  |  |
| 17. | /if applicable/ Has the beneficiary correctly calculated in the current progress report the lump sum for SPF project management costs, i.e. the value of eligible costs incurred in small projects x the flat rate? | Application form/  subsidy contract/  progress report |  |  |
| 18. | /if applicable/ Has the beneficiary correctly calculated in the current progress report the lump sum for personnel costs in management costs, i.e. the value of the beneficiary's eligible direct costs x the flat rate? | Application form/subsidy contract/progress report |  |  |
| 19. | /if applicable/ Has the beneficiary correctly calculated in the current progress report the lump sum for other costs than personnel costs in management costs, i.e. the value of the beneficiary's eligible personnel costs x the flat rate? | Application form/subsidy contract/progress report |  |  |
| 20. | /if applicable/ Has the beneficiary correctly calculated in the current progress report the lump sum for office and administrative costs, i.e. the value of eligible personnel costs in the beneficiary's management costs x the flat rate? | Application form/subsidy contract/  progress report |  |  |
| 21. | /if applicable/ Has the beneficiary correctly calculated in the current progress report the lump sum for travel and accommodation costs, i.e. the value of eligible personnel costs in the beneficiary's management costs x flat rate? |  |  |  |
| 22. | /if applicable/ Has the beneficiary correctly applied the unit rate(s) set out in the application form? |  |  |  |
| 23. | Are the fields in the application under the section “Advance payment settlement” consistent with the amount of advances received to date and the status of their settlement as of the date of submission of the progress report | Progress report |  |  |

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| Section | Question | Source of verification/guidance for proceedings | controller  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART D1 DETAILED INFORMATION ON THE ELIGIBILITY OF MANAGEMENT EXPENDITURE** | | | | |
| 1. **Task: management costs**   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 according to which methodology the expenditure has been selected, e.g. programmatic or from the annual control report/.  Detailed description of the selection of the supplementary sample of expenditure for administrative control, together with justification and indication of the items from the list:  Sample size (% of actual expenditure): | | | | |
| 1 | Has the beneficiary provided supporting documents for the expenditure? | Summary of documents from progress report / documents provided by the beneficiary |  |  |
| 2. | Are the data in the summary of documents/sample of expenditure and the documents provided by the beneficiary identical? | Summary of documents from progress report/sample of expenditure/documents provided by the beneficiary |  |  |
| 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 beneficiary |  |  |
| 4. | Have the documents provided by the beneficiary been marked in a way that allows them to be identified with the project? | Documents provided by the beneficiary |  |  |
| 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 beneficiary account for staff costs at actual cost? /If YES, please 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/Programme Manual |  |  |
| 5.1.6. | If the beneficiary has submitted costs of prizes/premiums/allowances for reimbursement - have the eligibility rules indicated in the programme documents been fulfilled? | Beneficiary/Programme Manual |  |  |
| 5.1.7. | Have the employee's payroll charges been paid in full? |  |  |  |
| 5.1.8. | If the cost of a contract for work/contract of mandate with a beneficiary'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? |  |  |  |
| 5.1.9. | /if applicable/ Has the beneficiary incurred any expenses other than those arising from the employment contract (e.g., contract of mandate) as a result of the public procurement procedures? | Beneficiary/Programme Manual  /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/. |  |  |
| 5.1.10. | 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/? |  |  |  |
| 5.1.11. | /if applicable/ Has the beneficiary incurred any expenditure other than that arising from the employment contract (e.g., contract of mandate) as a result of competitive procedures? | Beneficiary/Programme Manual  /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/. |  |  |
| 5.1.12. | 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/? |  |  |  |
| 5.2. | Does the beneficiary settle staff costs using a flat rate? /If YES, please answer the questions in section 5.2./. |  |  |  |
| 5.2.1. | Does the beneficiary account for costs on which a flat rate (direct costs) is calculated in the current progress report? | Subsidy contract/  progress report |  |  |
| 5.2.2. | Is the flat rate compatible with the subsidy contract? |  |  |  |
| 5.2.3. | Does the summary of documents include actual expenditure under the ‘staff costs’ category? | /if YES, such expenditure is ineligible/. |  |  |
| 5.3. | Does the beneficiary account for staff costs using a unit rate? /If YES, please answer the questions in section 5.3./. |  |  |  |
| 5.3.1. | Has the beneficiary submitted unit rate staff costs for reimbursement in the current progress report? |  |  |  |
| 5.3.2. | Has the beneficiary correctly allocated unit rates to the staff employed in the project? |  |  |  |
| 5.3.3. | Has the beneficiary 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? |  |  |  |
| 5.4. | Does the beneficiary account for all other costs, apart from staff costs, using a flat rate? /If YES, please answer the questions in section 5.4./. |  |  |  |
| 5.4.1. | If the beneficiary 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? | Subsidy contract/  progress report |  |  |
| 5.4.2. | If the beneficiary 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/. |  |  |
| 5.5. | 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, efficiency and effectiveness of the expenditures have been assessed, e.g., on the basis of the controller's professional judgment. |  |  |
| 6. | In the sample, has the controller identified for verification the expenditure incurred in the budget category – OFFICE AND ADMINISTRATIVE COSTS?  /If YES, please answer the questions in this section. | | | |
| 6.1 | Does the beneficiary account for office and administrative costs at actual cost? /If YES, please answer the questions in section 6.1./. |  |  |  |
| 6.1.1. | Do the costs submitted exceed the catalogue of eligible costs in the category indicated in the Interreg Regulation (Article 40)? | If YES, costs outside the catalogue are ineligible. |  |  |
| 6.1.2. | Does the presented expenditure comply with the rules on eligibility of expenditure (Community, programme and national)? |  |  |  |
| 6.1.3. | Has the beneficiary 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/. |  |  |
| 6.1.4. | 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/? |  |  |  |
| 6.1.5. | Has the beneficiary 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/. |  |  |
| 6.1.6. | 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/? |  |  |  |
| 6.2. | Does the beneficiary account for office and administrative costs using a flat rate? /If YES, please answer the questions in section 6.2./. |  |  |  |
| 6.2.1. | Has the beneficiary 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? |  |  |  |
| 6.2.2. | Are the costs on which the flat rate (staff costs) is calculated presented in the current progress report? | Subsidy contract  progress report |  |  |
| 6.2.3. | Is the flat rate compatible with the subsidy contract? |  |  |  |
| 6.2.4. | If the beneficiary 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/. |  |  |
| 7. | In the sample, has the controller identified for verification the expenditure incurred in the budget category - TRAVEL AND ACCOMMODATION COSTS? /If YES, please answer the questions in this section. | | | |
| 7.1 | Does the beneficiary account for travel and accommodation costs at actual cost? /If YES, please answer the questions in section 7.1./. |  |  |  |
| 7.1.1. | Do the business trips relate to tasks planned in the project? |  |  |  |
| 7.1.2. | Has the business trip been documented? |  |  |  |
| 7.1.3. | Have the costs of the business trip been incurred and accounted for in accordance with national law and programme rules (per diems/flat rates, etc.)? |  |  |  |
| 7.1.4. | Has the choice of mode of transport been made in accordance with the programme rules? |  |  |  |
| 7.1.5. | Has the beneficiary 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/. |  |  |
| 7.1.6. | 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/? |  |  |  |
| 7.1.7. | Has the beneficiary 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/. |  |  |
| 7.1.8. | 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/? |  |  |  |
| 7.2. | Does the beneficiary account for travel and accommodation costs using a flat rate? /If YES, please answer the questions in section 7.2./. |  |  |  |
| 7.2.1. | Has the beneficiary 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? |  |  |  |
| 7.2.2. | Are the costs on which the flat rate (staff costs) is calculated presented in the current progress report? | Subsidy contract/  progress report |  |  |
| 7.2.3. | Is the flat rate compatible with the subsidy contract? |  |  |  |
| 7.2.4. | Have actual expenses for travel and accommodation costs been presented in the summary of documents? | /if YES, such expenditure is ineligible/. |  |  |
| 7.2.5. | /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. |  |  |
| 8. | In the sample, has the controller identified for verification the expenditure incurred in the budget category - EXTERNAL EXPERT COSTS AND EXTERNAL SERVICE COSTS? /If YES, please answer the questions in this section. | | | |
| 8.1. | Has the beneficiary provided a contract/order with the contractor? | Documents provided by the beneficiary |  |  |
| 8.2. | Is the scope of services provided consistent with the current application form and the contract concluded with the contractor, if any? | Documents provided by the beneficiary/Subsidy contract/  Application form |  |  |
| 8.3. | 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 beneficiary |  |  |
| 8.4. | Has the beneficiary 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/. |  |  |
| 8.5. | 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/? |  |  |  |
| 8.6. | Has the beneficiary 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/. |  |  |
| 8.7. | 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/? |  |  |  |
| 8.8. | /if applicable/ Does the contract/order concluded with the contractor contain clearly defined responsibilities, duration and amount of remuneration? |  |  |  |
| 8.9. | Is there evidence of the contractor's service execution? |  |  |  |
| 8.10. | /if applicable/ If the beneficiary has amended contracts/signed annexes, was this in accordance with the law and the contract concluded/order with the contractor? |  |  |  |
| 8.11. | /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 |  |  |
| 8.12. | /if applicable/ Has the beneficiary provided documentary evidence of training or events? | e.g., attendance list, agenda, certificate |  |  |
| 8.13. | /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? |  |  |  |
| 8.14. | 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 |  |  |
| 8.15. | 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 beneficiary/Programme Manual/Beneficiary Manual |  |  |
| 8.16. | /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/. Summary documents/Programme Manual/Beneficiary Manual |  |  |
| 8.17 | 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, efficiency and effectiveness of the expenditures have been assessed, e.g., on the basis of the controller's professional judgment. |  |  |
| 9. | Has the controller indicated in the sample for verification the expenditure incurred in the expenditure category - EXPENDITURE ON EQUIPMENT? /if YES answer questions in this section/. | | | |
| 9.1. | Has the beneficiary provided a contract/order with the contractor? | If not required, please make appropriate annotation in the 'NOTE/COMMENTS' column. |  |  |
| 9.2. | Has the beneficiary 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 beneficiary |  |  |
| 9.3. | Is the scope of deliveries made consistent with the contract/order with the contractor and the current application form? | Documents provided by the beneficiary  Application form |  |  |
| 9.4. | 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 beneficiary |  |  |
| 9.5. | Has the beneficiary 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/. |  |  |
| 9.6. | 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/? |  |  |  |
| 9.7. | Has the beneficiary 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/. |  |  |
| 9.8. | 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/? |  |  |  |
| 9.9. | /if applicable/ If the beneficiary has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |  |
| 9.10. | 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)? |  |  |  |
| 9.11. | If the equipment purchased is, according to the legislation, a fixed asset, is it included in the fixed asset register? |  |  |  |
| 9.12. | /if applicable/ Have depreciation and/or leasing costs been accounted for in the project in accordance with national rules? |  |  |  |
| 9.13. | /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? |  |  |  |
| 9.14. | 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 |  |  |
| 9.15. | /if applicable/ If the beneficiary has purchased used equipment, have the programme rules in this respect been fulfilled? | Documents provided by the beneficiary/Beneficiary /Manual |  |  |
| 9.16 | 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, efficiency 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/guidance for proceedings | controller  /name and surname/ | | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS | |
| **PART D2 DETAILED INFORMATION ON THE ELIGIBILITY OF EXPENDITURE FOR SMALL PROJECTS** | | | | | |
| **Task: implementation of small projects**  in 100%:  on sample:  Expenditure numbers from the progress report selected for the sample:  Description of the selection of the sample of expenditure for administrative control: /please indicate according to what methodology were the expenditures selected (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 and indication of the items from the list:  **Answer the questions in this section separately for each small project selected for the sample. If necessary, copy part of the list!** | | | | | |
| **Small project name and number:** | | | | | |
| 1 | Has the partner provided supporting documents for the expenditure? | Summary of documents from progress report / documents provided by the beneficiary |  | |  |
| 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 beneficiary |  | |  |
| 3. | Has the submitted expenditure been actually incurred and paid? | Summary of documents from progress report/sample of expenditure/documents provided by the beneficiary |  | |  |
| 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 beneficiary |  | |  |
| 5. | Does the lump sum correspond to the amount specified in the subsidy contract? | If the amount paid is less than that agreed in the contract, the reason for the difference must be indicated. |  | |  |
| 6. | Have the conditions for payment of the lump sum under the subsidy contract been met? |  |  | |  |
| 6.1. | Has the partner demonstrated that the outputs and results specified in the small project subsidy contract have been delivered in the right quantity/number and standard? |  |  | |  |
| 6.2. | Has the partner achieved the values of the indicators specified in the small project subsidy contract? |  |  | |  |
| 6.3. | /applies to the last small project report/ Has the objective of the small project been achieved? |  |  | |  |
| 7. | Based on the documentation and the project implementation description, can it be confirmed that the project activities are consistent with the grant application in terms of compliance with the principles of the EU Charter of Fundamental Rights, to the extent that they apply within the programme? In particular: |  |  | |  |
| 7.1 | 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? |  |  | |  |
| 7.2 | 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? |  |  | |  |
| 7.3 | Is the concept of universal design declared in the application form reflected in the implemented project?  (if required under programme rules)? |  |  | |  |
| 7.4 | Does the partner respect the principles of equal opportunities and non-discrimination in its activities? |  |  | |  |
| 7.5 | 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> |  | |  |
| 8. | Based on the documentation and the project implementation description, can it be confirmed that the project activities are consistent 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. |  |  | |  |
| 9. | Are the project activities subject to an environmental impact assessment? /If YES, please answer the questions in section 12./. |  |  | |  |
| 9.1. | Has the competent public authority identified the obligation to prepare an EIA report, together with its scope? |  |  | |  |
| 9.2. | Have the measures implemented in the project obtained a decision on environmental conditions? |  |  | |  |
| 9.3. | Have the project activities been implemented in accordance with the decision on environmental conditions? |  |  | |  |
| 9.4. | Has a Natura 2000 impact assessment been carried out if the project activities require it? |  |  | |  |
| 10. | Based on the documentation and the project implementation description, can it be confirmed that the project activities are consistent with the grant application in terms of compliance with the principles of sustainable development? If not, please describe the deviations. |  |  | |  |
| 11. | 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 13./. | Subsidy contract/  partnership agreement/  expert assessment |  | |  |
| 11.1. | Has the partner received/provided aid based on the eligible forms of aid specified in the programme? | Programme/Beneficiary manual |  | |  |
| 11.2. | Is the value of the expenses being settled within the limit of public aid/*de minimis* aid received/granted by the partner? | Subsidy contract |  | |  |
| 11.3. | Has the partner received/provided aid based on the eligible forms of aid specified in the programme? | Programme/Beneficiary manual |  | |  |
| 12. | Is the project implemented in accordance with programme, national and Community rules on visibility, communication and transparency? |  |  | |  |
| 12.1. | Has the partner/final recipient 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)? |  |  | |  |
| 12.2. | Has the partner/final recipient included information about the programme support in the project documents and information material for the public or participants? |  |  | |  |
| 12.3. | /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? |  |  | |  |
| 12.4. | /If applicable/ Has the partner/final recipient 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 10.3. |  | |  |
| 12.5. | Does the partner/final recipient use the programme logo, of which the European Union symbol is a part? | Please indicate examples of source documents |  | |  |

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| Section | Question | Source of verification/guidance for proceedings | controller  /name and surname/ | |
|  |  |  | YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART E GENERAL INFORMATION ON THE ELIGIBILITY OF EXPENDITURE** | | | | |
| 1. | 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 1./. | Subsidy contract/partnership agreement,  expert assessment |  |  |
| 1.1. | Has the partner received/provided aid based on the eligible forms of aid specified in the programme? | Programme/Beneficiary manual |  |  |
| 1.2 | Is the value of the expenses being settled within the limit of public aid/*de minimis* aid received/granted by the partner? | Subsidy contract |  |  |
| 2. | 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? | Question about double funding under actual costs - manager |  |  |
| 3, | Based on the documentation and the project implementation description, can it be confirmed that the project activities are consistent with the grant application in terms of compliance with the principles of the EU Charter of Fundamental Rights, to the extent that they apply within the programme? In particular: |  |  |  |
| 3.1 | 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? |  |  |  |
| 3.2 | 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? |  |  |  |
| 3.3 | Is the universal design concept declared in the application form reflected in the project being implemented, if required by the programme rules? |  |  |  |
| 3.4 | Does the beneficiary respect the principles of equal opportunities and non-discrimination in its activities? |  |  |  |
| 3.5 | Does the beneficiary 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> |  | |
| 4. | Based on the documentation and the project implementation description, can it be confirmed that the project activities are consistent 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. |  |  | |
| 5. | Based on the documentation and the project implementation description, can it be confirmed that the project activities are consistent with the grant application in terms of compliance with the principles of sustainable development? If not, please describe the deviations. |  |  | |
| 6. | Is the project implemented in accordance with programme, national and Community rules on visibility, communication and transparency? |  |  |  |
| 6.1. | Has the beneficiary/partner/final recipient 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)? |  |  |  |
| 6.2. | Has the beneficiary/partner/final recipient included information about the programme support in the project documents and information material for the public or participants? |  |  |  |
| 6.3. | /if applicable/ Has the beneficiary/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? |  |  |  |
| 6.4. | /If applicable/ Has the beneficiary/partner/final recipient 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 8.3. |  |  |
| 6.5. | /if applicable/ Has the beneficiary 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. |  |  |
| 6.6. | Does the beneficiary/partner/final recipient use the programme logo, of which the European Union symbol is part? | Please indicate examples of source documents |  |  |
| 7. | Does the progress report present ineligible expenditure defined in the programme rules? |  |  |  |
| 8. | Does the project within its framework account for expenditure using lump sums? /If YES, please answer the questions in section 10./. |  |  |  |
| 8.1. | Has/have the partner's declared task(s) been carried out according to the contractually defined scope and mutually agreed standard? |  |  |  |
| 8.2. | Have the indicators attributed to the lump sum(s) in the subsidy contract been achieved? |  |  |  |
| 8.3. | Does the amount requested by the beneficiary correspond to the awarded lump sum(s)? |  |  |  |
| 9. | Are expenses settled in the project using standard unit rates other than unit rates for personnel costs? /If YES, answer questions in section 11/ |  |  |  |
| 9.1. | Have the products and services declared by the beneficiary been delivered in the scope and mutually agreed standard set out in the subsidy contract/application form? |  |  |  |
| 9.2. | Does the amount requested by the beneficiary correspond to the unit rate awarded multiplied by the number of units actually performed? |  |  |  |
| 9.3. | Does the amount requested by the beneficiary not exceed the amount of the allocated unit rate multiplied by the number of planned units? |  |  |  |
| 10. | Does the beneficiary, 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 submitted by the beneficiary/beneficiary's statement on keeping separate accounting records for project operations for the period covered by the progress report. |  |  |

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| Section | Question | | Source of verification/guidance for proceedings | controller  /name and surname/ | | | |
| YES/NO/NOT APPLICABLE (NA) | | NOTES/ COMMENTS | |
| **PART F SUMMARY** | | | | | | | |
| 1. | /only for final progress report/ In the case of flat rate settlement of costs, does the amount paid on the basis of the flat rate exceed the amount granted in the application form? | | Application form |  | |  | |
| 2. | 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/ |  | |  | |
| 2.1. | /If YES/ Have the warning signals affected the amount of eligible contributions? | |  |  | |  | |
| 3. | /applies to final progress report only/  Has the controller completed the Completeness and Compliance Check Note at the end of the project? | |  |  | |  | |
| 4. | 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** | | | | | | | |
| 5. | Amount of eligible expenditure approved by controller | |  |  | |  | |
| 6. | Amount of approved EU contribution | |  |  | |  | |
| **PART H EXPENDITURE NOT APPROVED** | | | | | | | |
| 7. | Amount of expenditure not approved by the controller | |  |  | |  | |
| 8. | A description together with a justification for non-approval of the expenditure, indicating the amounts relating to each expenditure. | |  |  | |  | |
| 9. | If the non-approved expenditure formed the basis for calculating the flat rate, what lump sum is not approved by controller ? | |  |  | |  | |
| 10. | 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? | |  |  | |  | |
| 11. | 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 reports? | |  |  | |  | |
| controller signature and date: | |  | | | controller signature and date: | |  |
| Approved by, date: | | | | |  | | |

1. Applies to programmes handled in the SL2021 system. [↑](#footnote-ref-2)