**Checklist for on-the-spot check of SPF (Small Project Fund) project**

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

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| --- | --- | --- | --- | --- |
| Control number |  | | | |
| Name of the controlled unit |  | | | |
| Place of control (fill in appropriate box) | *Registered office of the controlled person/entity (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 |  | | | |

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| **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. **Establishment of a non-discriminatory and transparent selection procedure for small projects**

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| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Has the beneficiary established procedures governing the way in which calls for small projects are carried out? |  |  |
| 2. | Are the established procedures non-discriminatory and transparent? |  |  |

1. **Use of objective selection criteria for small projects that avoid conflicts of interest**

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| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Do the established procedures ensure objective criteria for the selection of small projects to avoid conflicts of interest? |  |  |
| 2. | Has the beneficiary applied objective criteria for selecting small projects that avoid conflicts of interest? |  |  |

1. **Correctness of the evaluation of application forms for small project funding**

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| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Has the conduct of the assessment been documented in accordance with established procedures? |  |  |
| 2. | Have the applications selected for the sample been assessed for their merits by persons qualified to do so in accordance with the procedures adopted by the programme? |  |  |

1. **Correctness of the implementation of the selection of applications for small projects**

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| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Has the selection process been carried out in accordance with the ESC/small projects committee procedure and rules? |  |  |

1. **Correctness of setting the amount of support for a small project**

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| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Has the amount of support been set in accordance with accepted procedures? |  |  |
| 2. | Is the support amount documented in accordance with the procedures in place? |  |  |
| 3. | /if applicable/ Has the calculation of lump sums for small projects been carried out in a sound, transparent manner (e.g., are the necessary documents available, was a sufficient number of bids collected to estimate the lump sum)? Is it correct in accounting terms and in line with procedures (e.g., list of priced expenses, list of tenders)?  /if NO, complete the remaining questions in section 3/ |  |  |
| 3.1. | Has the beneficiary been requested to prove that the approved project budget for the lump sum has been correctly estimated in accordance with the procedures adopted? |  |  |
| 3.2. | Has the beneficiary provided evidence confirming the correctness of the project budget value calculation for the lump sum?  /if NO, go to question 3.4/ |  |  |
| 3.3. | Does the evidence provided by the beneficiary allow the calculation of the project budget value for the lump sum to be considered correct? |  |  |
| 3.4. | Has an irregularity been identified involving an incorrectly estimated lump sum? The value of the irregularity is the difference between the correct value of the lump sum determined during the control and the incorrectly estimated value. |  |  |

1. **Proper implementation of the SPF project**

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| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Has the beneficiary reimbursed the final recipients/beneficiaries of small projects 100% of the ERDF costs incurred in small projects (expenditure) that were included in the progress report? |  |  |
| 2. | Does the beneficiary transfer refunds to final recipients/beneficiaries of small projects without undue delay? |  |  |
| 3. | Has the beneficiary confirmed that the requirements for the products to be delivered under small projects have been met and that it has complied with the conditions for the payment of support? |  |  |
| 4. | Does the beneficiary keep separate accounting records for the project in accordance with the programme rules? |  |  |
| 5. | Has there 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. |  |  |
| 6. | Does the beneficiary comply with the principle of equal opportunities and non-discrimination, including accessibility for persons with disabilities and the concept of universal design? |  |  |

1. **Making available to the public a list of final recipients/beneficiaries of small projects benefiting from the SPF project**

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| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes / Comments** |
| 1. | Has the beneficiary, after each meeting of the ESC/small projects committee, published on its website a list of small projects approved for funding, together with the amount of funding for each project and a summary of the SPF implementation status? |  |  |

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

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| --- | --- | --- | --- |
| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes** |
| 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)? |  |  |
| 2. | Has the beneficiary/partner/final recipient included the required logos and information about the programme support in the project documents and information materials for the public or participants? |  |  |
| 3. | /if applicable/ Has the beneficiary/ partner placed permanent information boards 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 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? |  |  |
| 5. | /if applicable/ Has the beneficiary/partner organised an information event involving the Managing Authority and the European Commission? |  |  |
| 6. | Does the SPF beneficiary ensure (enforce) the application of visibility, communication and transparency rules by beneficiaries/partners/final recipients of small projects? |  |  |

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

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| **No.** | **Question** | **Yes/ No**  **Not applicable** | **Notes** |
| 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 beneficiary submitted a statement during the control activities on the storage of documentation and its availability after the final payment/settlement of the project in accordance with the rules of the Beneficiary's Manual? |  |  |

**SUMMARY**

**(mandatory part)**

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| **No.** | **Question** | **YES/ NO**  **Not applicable** | **Notes** |
| **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 irregularities been found during the control? |  |  |
| **3.** | Has FLC identified any risks to the successful project implementation? |  |  |
| **4.** | Is it necessary to correct progress report 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.** | Have the recommendations from previous project controls been implemented? /if applicable/ |  |  |
| **7.** | Have any warning signs/confirmed abuses been taken into account by the FLC before the end of the control? |  |  |
| **8.** | Has the FLC identified any suspected abuse during its 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? |  |  |

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| **NOTES** |  |
| **ATTACHMENTS** | *– e.g. list for ex-post control of procurement, source documents, KPI notification of suspected systemic irregularity, etc.* |

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