Minimum range of questions. This list can be extended by the first level controller (FLC) 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 | *Leading Partner/Project Partner* |
| Project duration |  |
| Amount of eligible expenditure granted to the partner/amount of eligible expenditure approved by the FLC in previous reporting periods | */amount ...,... EUR/amount ....,... EUR/* |
| Type of 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 application,* ***complete parts A-C and parts F-H only****.*  *In the case of a risky application,* ***fill in all parts of the list*** | *Non-risky/risky application* |
| FLC verification commencement date |  |
| No. of progress report and date of receipt of this report, and its subsequent versions (if applicable), by the FLC  Each time any comments to the partner have been made, they should be recorded in NOTES/ COMMENTS, or the date and ref. no. of correspondence with the partner should be indicated | *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 | FLC  /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., 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/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 |  |  |

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| Section | Question | Source of verification | FLC  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART B MATERIAL PROGRESS** | | | | |
| 1. | Did the partner describe the material progress of the individual tasks implemented in the project during the reporting period | Application form[[1]](#footnote-1)/Partnership agreement |  |  |
| 2. | Is the status of individual project tasks consistent with the application form? | Application form |  |  |
| 3. | /If NO/ Has the partner described deviations from project implementation in the current progress report? | Application form |  |  |
| 4. | 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 FLC's work in the programme)? | Application form |  |  |
| 4.1. | /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 FLC's work in the programme)? | Fill in only if the answer question 4 is NO /if YES, FLC should notify the Joint Secretariat (JS)/. |  |  |
| 5. | Have risks to the proper implementation of the project been identified in the progress report under verification? | /if YES, FLC shall notify JS about this fact/. |  |  |
| 5.1. | /if YES/ Does the risk affect the eligibility of the expenditure presented in the progress report under verification? | Fill in only if the answer question 5 is YES |  |  |

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| Section | Question | Source of verification | FLC  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART C FINANCIAL PROGRESS** | | | | |
| 1. | Is the expenditure incurred consistent with the current version of application form? | Application form |  |  |
| 2. | Did the partner exceed the budget in particular categories of eligible costs? | Application form/consent of the leading partner/consent of JS |  |  |
| 2.1. | Has the exceeding of categories or budget lines been agreed with the leading partner/JS? | Fill in only if the answer question 2 is YES |  |  |
| 3. | /if applicable/ Has the partner requested a lump sum for preparatory costs? /if YES, answer questions in section 3./. | Application form |  |  |
| 3.1. | Has a lump sum for preparatory costs been requested by an entitled partner? | Application form/Programme Manual |  |  |
| 3.2. | Has the partner provided a lump sum in the progress report for the amount specified in the application form? | Application form/Programme Manual |  |  |
| 3.3. | Did the partner meet the indicator concerning the lump sum payment? | Application form/Programme Manual |  |  |
| 3.4. | Did the partner request a lump sum payment in the first progress report? |  |  |  |
| 3.5. | Has the partner submitted actual expenditure for preparatory costs for approval? | /Note: The reporting of actual costs concerning preparatory costs is prohibited due to the award of a lump sum!/ |  |  |
| 4. | /Applies to the last progress report/ Has the partner requested a lump sum for closing costs? /if YES, answer questions in section 4./. | Application form/Programme Manual |  |  |
| 4.1. | Is the lump sum consistent with the application form? | Application form/Programme Manual |  |  |
| 4.2. | Did the partner meet the indicator concerning the lump sum payment? | Application form |  |  |
| 4.3. | Are closing costs included within the actual costs? | /Note: the reporting of actual costs concerning closing costs is prohibited due to the award of a lump sum!/ |  |  |
| 5. | Was the expenditure incurred during the project eligibility period? | Programme Manual/Beneficiary Manual/Progress report |  |  |
| 6. | Did the partner incur expenditure during the period covered by the progress report? |  |  |  |
| 6.1. | /if NO/ Is there justification that the expenditure shown in the progress report can be submitted for reimbursement? | Previous progress reports/Information that include the outcome of administrative verification |  |  |
| 7. | Has the expenditure from the current progress report been approved in previous progress reports? | Partner's progress reports/ Note: special attention should be paid to expenditure which was incurred (issued/paid) in the period before the progress report under verification/ |  |  |
| 8. | 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 |  |  |
| 9. | Has the partner submitted expenditure in which deficiencies/irregularities with financial consequences have been identified based on other controls? | Results of other controls (e.g., procurement control, examination of compliance with competition rules, on-the-spot control) |  |  |
| 9.1. | /if YES/ Has the expenditure presented been reduced accordingly? |  |  |  |
| 10. | 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 |  |  |
| 11. | Does VAT require examination under the programme rules? /if YES, answer questions in section 11./. | Progress reports/Partner's VAT eligibility statement/Application form |  |  |
| 11.1. | Has the partner provided a VAT eligibility statement? | /if it was required for the application form or in the progress report in question?/ |  |  |
| 11.2. | /if applicable/ Is the partner registered with the tax office as an active VAT taxpayer? | /include 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/ |  |  |
| 12. | 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? | Subsidy contract/Progress report |  |  |
| 13. | Has the summary[[2]](#footnote-2) 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?/ |  |  |  |
| 13.1. | /if YES/ Did the partner reduced the expenditure correctly? | Programme Manual/Beneficiary Manual/Information from the MA |  |  |
| 14. | /applies to final progress report only/ Does the sum of the EU co-financing in the applications approved so far and in the final progress report exceed the EU co-financing calculated as follows: aggregated eligible expenditure from the applications approved so far and from the final progress report x % of co-financing to partner from the application form? | Application form/ progress report/ Please remember 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". |  |  |
| 15. | 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 |  |  |
| 16. | Is the progress report correct in terms of accounting? |  |  |  |
| 17. | Has the value of the expenditure been converted into euro using the correct exchange rate, as defined by the programme rules? /in the column "Comments" please indicate the rate applied/ | Programme Manual/Beneficiary Manual |  |  |
| 18. | /applies to flat rate for costs other than STAFF COSTS/ 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 |  |  |
| 19. | /applies to flat rate for STAFF COSTS/ Has the partner correctly calculated the lump sum in the current progress report, i.e., the value of eligible actual costs x flat rate? |  |  |  |
| 20. | /applies to flat rate for OFFICE AND ADMINISTRATIVE COSTS/  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 |  |  |
| 21. | /applies to flat rate for TRAVEL AND ACCOMMODATION COSTS/ 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? |  |  |  |

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| Section | Question | Source of verification | FLC  /name and surname/ | |
| YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART D DETAILED PART CONCERNING 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 sample of expenditure for administrative control: | | | | |
| 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. | Has the submitted expenditure been actually incurred and paid? /Not applicable to expenditure settled by means of a lump sum/ | 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. | Did the FLC in the sample indicate for verification the expenditure incurred under the expenditure category - STAFF COSTS?  /if YES answer questions in this section/. | | | |
| 5.1. | Does the partner account for staff costs at actual cost? /if YES, answer 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 a fixed percentage of part-time staff involvement in the project been documented according to the programme rules? (if the programme allows for fixed percentage billing) | Letters informing staff of percentage involvement in the project. Assigned terms of reference/ project activities/  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 FLC has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the contract has been selected for control/. |  |  |  |
| 5.1.11. | If the partner has opted out of the procedure in accordance with the PPL Act, has it done so in a legitimate manner /if the procurement has been selected for control/. |  |  |  |
| 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 competition rule? /if YES, please indicate in the notes/comments when the FLC completed the checklist for the competitiveness check and information on the result of this verification if the contract was selected for control/. |  |  |  |
| 5.1.13. | If a partner has opted out of conducting a tender under the competition rule, has it done so legitimately? /if the procurement has been selected for control/. |  |  |  |
| 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 contract was selected for control? |  |  |  |
| 5.2. | Does the partner account for staff costs using a flat rate? /if YES, answer questions in section 5.2./. |  |  |  |
| 5.2.1. | Does the partner account for direct costs and the allocated lump sum in the current progress report? | Subsidy contract progress report |  |  |
| 5.2.2. | Does the summary of documents include actual expenditure under the "staff costs" category? | /if YES, such expenditure is ineligible/. |  |  |
| 5.3. | Does the partner account for staff costs using a unit rate? /if YES, answer questions in section 5.3./. |  |  |  |
| 5.3.1. | Has the partner submitted unit rate staff costs for reimbursement in the current progress report? |  |  |  |
| 5.3.2. | Did the partner correctly allocate unit rates to the staff employed in the project? |  |  |  |
| 5.3.3. | 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? |  |  |  |
| 5.3.4. | Has the partner submitted for approval staff costs in the summary of actual documents? | /if YES, such expenditure is ineligible/. |  |  |
| 5.4. | Does the partner account for all other costs, apart from staff costs, using a flat rate? /if YES, answer questions in section 5.4./. |  |  |  |
| 5.4.1. | If the partner has been awarded a lump sum for all other costs in the contract and accounts for staff costs in the current progress report, has he/she settled the granted lump sum? | Subsidy contract/progress report |  |  |
| 5.4.2. | If the partner has been awarded a lump sum for all other costs in the contract except staff costs, are the actual expenses not related to staff costs included in the summary of documents? | /if YES, such expenditure is ineligible/. |  |  |
| 5.5. | Does the presented expenditure comply with the rules on eligibility of expenditure (as per Community, programme and national rules)? | /in the case of expenditure equal to or less than PLN 50,000 net, it should be stated in the comments on what basis the economy, rationality and effectiveness of the expenditure has been assessed, e.g., on the basis of the controller's professional opinion/. |  |  |
| 6. | Did the FLC in the sample indicate for verification the expenditure incurred under the budget category - OFFICE AND ADMINISTRATIVE COSTS?  /if YES answer questions in this section/. | | | |
| 6.1. | Does the partner account for office and administrative costs using a flat rate? /if YES, answer questions in section 6.1./. |  |  |  |
| 6.1.1. | Has the current progress report shown the staff costs and the lump sum awarded? | Subsidy contract/  progress report |  |  |
| 6.1.2. | 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"? | /if YES, such expenditure is ineligible/. |  |  |
| 7. | Did the FLC in the sample indicate for verification the expenditure incurred under the budget category - TRAVEL AND ACCOMMODATION COSTS? /if YES answer questions in this section/. | | | |
| 7.1. | Does the partner account for travel and accommodation costs using a flat rate? /if YES, answer questions in section 7.1./. |  |  |  |
| 7.1.1. | Has the current progress report shown the staff costs and the lump sum awarded? | Subsidy contract/progress report |  |  |
| 7.1.2. | Have actual expenses for travel and accommodation costs been presented in the summary of documents? | /if YES, such expenditure is ineligible/. |  |  |
| 8. | Did the FLC in the sample indicate for verification the expenditure incurred under the budget category - EXTERNAL EXPERT COSTS AND EXTERNAL SERVICE COSTS? /if YES answer questions in this section/. | | | |
| 8.1. | Has the partner provided the contract with the contractor? | Documents provided by the partner |  |  |
| 8.2. | Is the scope of services provided in line with the current application form and the subsidy contract concluded with the contractor, if any? | Documents provided by the partner / 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 partner |  |  |
| 8.4. | Has the partner incurred expenditure as a result of public procurement procedures? /if YES, please indicate in the notes/comments when the FLC has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the contract has been selected for control/. |  |  |  |
| 8.5. | If the partner has opted out of the procedure in accordance with the PPL Act, has it done so in a legitimate manner /if the procurement has been selected for control/. |  |  |  |
| 8.6. | Has the partner incurred expenditure as a result of procedures conducted under the competition rule? /if YES, please indicate in the notes/comments when the FLC completed the checklist for the competitiveness check and information on the result of this verification if the contract was selected for control/. |  |  |  |
| 8.7. | If a partner has opted out of conducting a tender under the competition rule, has it done so legitimately? /if the procurement has been selected for control/. |  |  |  |
| 8.8. | /if applicable/ Does the contract concluded with the contractor contain clearly defined responsibilities, duration and amount of remuneration? |  |  |  |
| 8.9. | Is there evidence of the contractor's task execution? |  |  |  |
| 8.10. | /if applicable/ If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |  |
| 8.11. | /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/. | Programme Manual/Beneficiary Manual |  |  |
| 8.12. | /if applicable/ Has the partner 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 was delivered to the target group identified in the application form? |  |  |  |
| 8.14. | Have external services been entrusted to another project partner? |  |  |  |
| 8.15. | For the category "External expert 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/. | Summary documents/Programme Manual/Beneficiary Manual |  |  |
| 8.16. | 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 |  |  |
| 8.17. | /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/. | Summary documents/Programme Manual/Beneficiary Manual |  |  |
| 8.18. | Does the presented expenditure comply with the rules on eligibility of expenditure (as per Community, programme and national rules)? | /in the case of expenditure equal to or less than PLN 50,000 net, it should be stated in the comments on what basis the economy, rationality and effectiveness of the expenditure has been assessed, e.g., on the basis of the controller's professional opinion/. |  |  |
| 9. | Did the FLC in the sample indicate for verification the expenditure incurred under the category - EXPENDITURE ON EQUIPMENT? /if YES answer questions in this section/. | | | |
| 9.1. | Has the partner provided the contract with the contractor?  /if not required, please make appropriate annotation in the "NOTE/COMMENTS" column/. |  |  |  |
| 9.2. | 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 |  |  |
| 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 partner  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 partner |  |  |
| 9.5. | Has the partner incurred expenditure as a result of public procurement procedures? /if YES, please indicate in the notes/comments when the FLC has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the contract has been selected for control/. |  |  |  |
| 9.6. | If the partner has opted out of the procedure in accordance with the PPL Act, has it done so in a legitimate manner /if the procurement has been selected for control/. |  |  |  |
| 9.7. | Has the partner incurred expenditure as a result of procedures conducted under the competition rule? /if YES, please indicate in the notes/comments when the FLC completed the checklist for the competitiveness check and information on the result of this verification if the contract was selected for control/. |  |  |  |
| 9.8. | If a partner has opted out of conducting a tender under the competition rule, has it done so legitimately? /if the procurement has been selected for control/. |  |  |  |
| 9.9. | /if applicable/ If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |  |
| 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. | Has the purchased equipment been 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 reports |  |  |
| 9.15. | /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 |  |  |
| 9.16. | Does the presented expenditure comply with the rules on eligibility of expenditure (as per Community, programme and national rules)? | /in the case of expenditure equal to or less than PLN 50,000 net, it should be stated in the comments on what basis the economy, rationality and effectiveness of the expenditure has been assessed, e.g., on the basis of the controller's professional opinion/. |  |  |
| 10. | Did the FLC in the sample indicate for verification the expenditure incurred under the budget category - INFRASTRUCTURE AND WORKS?  /if YES answer questions in this section/. | | | |
| 10.1. | Has the partner provided the contract with the contractor? |  |  |  |
| 10.2. | 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) |  |  |
| 10.3. | Is the scope of work completed consistent with the contract/order with the contractor and the current application form? | Documents provided by the partner |  |  |
| 10.4. | 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 |  |  |
| 10.5. | Have the limits set out in the programme documents been exceeded in the case of real estate acquisitions? | Appraisal report / notary fees / Programme Manual |  |  |
| 10.6. | Have the costs of real estate purchase been presented in the project at the correct amount/proportion? | Programme Manual |  |  |
| 10.7. | Has the partner incurred expenditure as a result of public procurement procedures? /if YES, please indicate in the notes/comments when the FLC has completed the relevant checklist for ex-post procurement control and the outcome of this verification if the contract has been selected for control/. |  |  |  |
| 10.8. | If the partner has opted out of the procedure in accordance with the PPL Act, has it done so in a legitimate manner /if the procurement has been selected for control/. |  |  |  |
| 10.9. | Has the partner incurred expenditure as a result of procedures conducted under the competition rule? /if YES, please indicate in the notes/comments when the FLC completed the checklist for the competitiveness check and information on the result of this verification if the contract was selected for control/. |  |  |  |
| 10.10. | If a partner has opted out of conducting a tender under the competition rule, has it done so legitimately? /if the procurement has been selected for control/. |  |  |  |
| 10.11. | If the partner has amended contracts/signed annexes, was this in accordance with the law and the contract concluded with the contractor? |  |  |  |
| 10.12. | /If applicable/ Has the documentation concerning the acceptance of the investment been handed over? | Use permit, etc. |  |  |
| 10.13. | /If applicable/ Can the output indicator be confirmed on the basis of the documentation provided? | Documentation provided by the partner |  |  |
| 10.14. | Does the presented expenditure comply with the rules on eligibility of expenditure (as per Community, programme and national rules)? | /in the case of expenditure equal to or less than PLN 50,000 net, it should be stated in the comments on what basis the economy, rationality and effectiveness of the expenditure has been assessed, e.g., on the basis of the controller's professional opinion/. |  |  |

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| Section | Question | Source of verification | FLC  /name and surname/ | |
|  |  |  | YES/NO/NOT APPLICABLE (NA) | NOTES/ COMMENTS |
| **PART E GENERAL PART CONCERNING ELIGIBILITY OF EXPENDITURE** | | | | |
| 1. | Are the project activities subject to an environmental impact assessment? /if YES, 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. | Has State aid been granted as part of the project? /if YES, answer questions in section 2/ | Subsidy contract/  expert assessment |  |  |
| 2.1. | Have the implemented measures complied with the conditions for p State aid as set out in the aid programme? |  |  |  |
| 2.2. | Does the partner account for the activities in accordance with the maximum co-financing level adopted for the State aid granted? a. de minimis up to 80%, b. GBER - in accordance with the allowed intensity ceiling | Subsidy contract |  |  |
| 2.3. | Have the conditions for de minimis aid laid down in the aid programme been complied with? | Subsidy contract |  |  |
| 2.4. | /if applicable, only in case of Articles 53, 55 and 56 of the GBER/ If State aid (not de minimis) has been granted - have the conditions defined in Article 6 of the GBER, the so-called incentive effect, been fulfilled? ? | Subsidy contract/Progress report |  |  |
| 2.5. | Has the partner fulfilled its obligations with regard to the State aid granted by it? /if foreseen/ | Subsidy contract |  |  |
| 3. | 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? |  |  |  |
| 4. | Have there any indications of the occurrence of State aid not foreseen in the subsidy contract been identified during the project implementation (concerns aid granted to the partner and by the partner)? |  |  |  |
| 5. | Based on the documentation and description of the project implementation, can you confirm that the project is implemented in accordance with the principles of equal treatment of women and men? |  |  |  |
| 6. | Based on the documentation and description of the project implementation, can you confirm that the project activities do not exclude people with disabilities from the target group of the project? |  |  |  |
| 7. | Is the concept of universal design declared in the application form reflected in the implemented project? (if required under programme rules) |  |  |  |
| 8. | Does the partner respect the principles of equal opportunities and non-discrimination in its activities? |  |  |  |
| 9. | 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> |  |  |
| 10. | Is the project implemented in accordance with programme, national and Community rules on visibility, communication and transparency? |  |  |  |
| 10.1. | 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)? |  |  |  |
| 10.2. | /if applicable/ Has the partner included information about the support from the programme in the project documents and information materials intended for the public or project participants? |  |  |  |
| 10.3. | /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? |  |  |  |
| 10.4. | Has the partner placed at least one poster of at least A3 size or similar size electronic display, in public places with information about the project and support from the programme? | Applies to projects not involving tangible investment or the purchase of equipment with a value of more than EUR 100,000. |  |  |
| 10.5. | /if applicable/ Has the partner organised an information event involving the Managing Authority, the National Authority and the European Commission? | For projects of strategic importance and projects whose total cost exceeds EUR 5,000,000 only. |  |  |
| 10.6. | Does the partner use the programme logo, of which the European Union symbol is a part? | Please indicate examples of source documents |  |  |
| 11. | Does the progress report present ineligible expenditure defined in the programme rules? |  |  |  |
| 12. | Has the in-kind contribution been presented in accordance with the programme rules? |  |  |  |
| 12.1. | /if applicable/ Has the contribution in- kind been documented? |  |  |  |
| 13. | Does the project within its framework account for expenditure using lump sums? /if YES, answer questions in section 12/ |  |  |  |
| 13.1. | Has/have the partner's declared task(s) been carried out according to the contractually defined scope and mutually agreed standard? |  |  |  |
| 13.2. | Have the indicators attributed to the lump sum(s) in the subsidy contract been achieved? |  |  |  |
| 13.3. | Does the amount requested by the partner correspond to the awarded lump sum(s)? |  |  |  |
| 14. | Does the project account for expenditure using standard unit rates? /if YES, answer questions in section 13/ |  |  |  |
| 14.1. | Have the products and services declared by the partner been delivered in the scope and mutually agreed standard set out in the subsidy contract/report? |  |  |  |
| 14.2. | Does the amount requested by the partner correspond to the unit rate awarded multiplied by the number of units actually performed? |  |  |  |
| 14.3. | Does the amount requested by the partner not exceed the amount of the allocated unit rate multiplied by the number of planned units? |  |  |  |
| 15. | 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. |  |  |
| 16. | Does VAT require examination under the programme rules? /if YES, answer questions in section 15/ | Progress reports/Partner's VAT eligibility statement/Application form |  |  |
| 16.1. | /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/ |  |  |
| 16.2. | /if applicable/ Does the partner use goods/services/fixed assets etc. acquired under the project to perform both activities subject to VAT and activities exempt from VAT under Article 90, Section 2 of the Act on VAT\* - sales structure?  \*The Act of 11 March 2004 on Value Added Tax | /Assessment of VAT eligibility according to programme rules/ /if YES, VAT is ineligible expenditure// 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/ |  |  |
| 16.3. | /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/ |  |  |
| 16.4. | /if applicable/ Is VAT eligible? |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Section | Question | | Source of verification | FLC  /name and surname/ | | | |
| YES/NO/NOT APPLICABLE (NA) | | NOTES/ COMMENTS | |
| **PART F SUMMARY** | | | | | | | |
| 1. | /applies to final progress report only/ In case of settlement of costs using a flat rate, does the amount paid on the basis of the flat rate exceed the value of the rate granted based on the application form? | |  |  | |  | |
| 2. | Have any warning signs/confirmed abuses been taken into account by the FLC prior to approval of the progress report? /If YES, please indicate in the notes how they were used/ | |  |  | |  | |
| 2.1. | /If Yes/ Did the warning signals have an impact on the amount of eligible expenditure? | |  |  | |  | |
| 3. | /applies to final progress report only/  Has the FLC completed the Completeness and Compliance Check Note at the end of the project? | |  |  | |  | |
| 4. | As a result of the report verification, should the FLC take additional actions, e.g., issue a note of irregularity or inform the JS or MA about the detected violations?  /Indicate in the column "NOTES/COMMENTS" the actions the FLC will take/. | |  |  | |  | |
| **PART G EXPENDITURE APPROVED** | | | | | | | |
| 5. | Amount of eligible expenditure approved by the FLC | |  |  | |  | |
| 6. | Amount of approved EU contribution | |  |  | |  | |
| **PART H EXPENDITURE NOT APPROVED** | | | | | | | |
| 7. | Amount of eligible expenditure not approved by the FLC | |  |  | |  | |
| 8. | A description together with a justification for non-approval of the expenditure, indicating the amounts relating to each expenditure. | |  |  | |  | |
| 9. | If not approved expenditure formed the basis of the flat rate calculation - what lump sum is not approved by the FLC? | |  |  | |  | |
| 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 checks and the expenditure in question has been included in the current progress report? | |  |  | |  | |
| FLC signature and date: | |  | | | FLC signature and date: | |  |
| Approved by, date: | | | | |  | | |

1. In programmes managed by Poland, an application form is understood as project data available in SL2021 (application for managing projects). [↑](#footnote-ref-1)
2. Applies to programmes handled in the SL2021 system. [↑](#footnote-ref-2)