**Checklist for project control**

**(the list can be extended by the auditor)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Project number |  | | | | | |
| Project title |  | | | | | |
| Name and address of the beneficiary |  | | | | | |
| Role in the project | Lead Beneficiary | | | | Project Beneficiary | |
| First and last name of the auditor |  | | | | | |
| Name and address of the auditing entity |  | | | | | |
| Phone number/e-mail address of the auditor |  | | | | | |
| Report number |  | | | | | |
| Reporting period |  | | | | | |
| Amount of reported expenditure |  | | | | | |
| Amount of certified expenditure |  | | | | | |
| Type of control | On-desk control **** | | On-the-spot control **** | | | |
| Date of the on-the-spot control | *Place* | *Date* | | | | |
| Final project control | YES  **** | NO **** | | | | |
| Control of fixed assets with a value equal to or greater than 5 000 EUR gross | YES  **** | NO **** | | | | |
| Description of the identified shortcomings, stipulations, irregularities | *Describe problems, shortcomings, non-eligible costs, which were found during control* | | | | | |
| Description of conclusions and recommendations | Please, indicate steps taken to resolve detected errors, shortcomings or irregularities. Point out recommendations to avoid similar errors in the future. | | | | | |
| Thematic modules of the checklist used during control, concerning the specifics of the given project and the scope of control | Controlled area | | | Yes | | Not applicable |
|  | 1. Control of the activities planned in the project | | |  | |  |
|  | 1. Control of achievement of indicators | | |  | |  |
|  | 1. Control of accounting records | | |  | |  |
|  | Expenditure verification: | | |  | |  |
|  | 1. Expenditure relating to the category – STAFF COSTS | | |  | |  |
|  | 1. Expenditure relating to the category – TRAVEL AND SUBSISTENCE COSTS | | |  | |  |
|  | 1. Expenditure relating to the category – EQUIPMENT AND SUPPLIES | | |  | |  |
|  | 1. Expenditure relating to the category – SERVICES | | |  | |  |
|  | 1. Expenditure relating to the category – INFRASTRUCTURE COMPONENT | | |  | |  |
|  | 1. Expenditure relating to the category – ADMINISTRATIVE COSTS | | |  | |  |
|  | 1. Control of compliance with the information and visibility requirements | | |  | |  |
|  | 1. Control of public procurement procedures | | |   *If YES, please attach to this checklist, a Checklist of public procurement* | |  |

**Thematic modules of the checklist:**

1. **General:**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No**  Not applicable | **Remarks/Comments** |
| 1 | Was the report prepared on the proper form and signed by persons authorized to represent the beneficiary? |  |  |
| 2 | Is the paper version of the report compatible with the electronic version of the report? |  |  |
| 3 | Was the reporting period properly indicated? (Was continuity ensured, while not overlapping the period for which the previous request for payment had been made? |  |  |
| 4 | Was all necessary project documentation ( Grant Contract with relevant Addenda including all annexes, Partnership Agreement, etc.) made available to the auditor? |  |  |
| 5 | Is the report correct in terms of arithmetic rules |  |  |
| 6 | *(In cases where the expenditure is not settled exclusively within the project)*  Was the eligibility level of the project's expenditure properly calculated according to a reasonable, transparent, verifiable and objective methodology for allocating costs to the project? |  |  |
| 7 | Was the value of expenditure converted to euro using the correct rates in accordance with the Programme rules? |  | *Please specify the currency used.* |
| 8 | Was the expenditure reported in the relevant budget lines? |  |  |
| 9 | Was not the project budget exceeded, including the particular categories of expenditure? |  |  |
| 10 | If the beneficiary exceeds the project budget or a budget line, was the change appropriately agreed with the lead beneficiary and the JTS, or the addendum to the grant contract was signed? |  |  |
| 11 | Did the beneficiary of the project receive the payment from the lead beneficiary, as agreed in the Partnership Agreement and in the Grant Contract? |  | *Please indicate the date of receipt of payment and the amount (in line with information in the Certificate).* |
| 12 | Were all expenditures foreseen in the Grant Contract and its annexes and are necessary for the implementation of the project? |  |  |
| 13 | Was there any evidence that the adequacy of expenditure is not ensured, i.e. expenditure incurred are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency. |  | */in case of expenditures* ***of Polish beneficiaries*** *equal or lower than 50 000 PLN the auditor shall describe on what base he or she has declared that the expenditure had been incurred* reasonably, in justified way, and comply with the requirements of sound financial management, in particular regarding economy and efficiency. e.g. based on analysis on the market prices, etc./ |
| 14 | Were any public contracts of the project significantly diverging from the market prices? |  |  |
| 15 | Were expenditure incurred during the Project implementation period?  (It does not apply to the costs of preparation and closing of the Project, if – in accordance to the Programme rules – they may be incurred outside the project implementation period) |  |  |
| 16 | Were expenditures incurred during the same period which the request for payment is covering?  /if NOT/  Is it justified to refund expenditure incurred before or after the period indicated in the request for payment? |  |  |
| 17 | /if applicable/  Were the **preparatory costs** for the infrastructure component incurred by the beneficiary during the eligibility period and in line with the Programme rules? |  |  |
| 18 | /if applicable/  Is the lumps sum (for strong partnership and personnel costs) claimed in the right amount as stated in the Grant Contract? |  |  |
| 19 | Is there any evidence of income in the project and if income had occurred, was it taken into account in accordance with the Programme rules and reported? |  |  |
| 20 | /Applicable only to the final request for payment/  In relation to an identified risk, has it an impact on the eligibility of costs presented in the request for payment being verified? |  |  |
| 21 | Were the rules of origin and nationality, stipulated in art. 8 and art.9 of the regulation 236/2014, followed in case of contracted works/services/supplies? |  | */in the case of actions jointly co-financed or implemented through a Member State in shared management, countries which are eligible under the rules of that Member State shall also be eligible/* |

1. **Check out of the activities planned in the project**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No**  **Not applicable** | **Remarks/Comments** |
| 1 | Was the physical progress of particular project activities in the given reporting period described? |  |  |
| 2 | Is the progress status of particular activities within the project compatible with the Grant Contract and its annexes? |  | *If NOT, please describe derogations from the planned scope of project implementation* |
| 3 | Did the implemented activities comply with the assumptions included in the Grant Contract and its annexes? |  |  |
| 4 | Is the progress status of the project, presented in the project implementation progress reports, consistent with the actual activities implemented? |  | */Verification on-site/ Applicable to the on-the-spot controls* |
| 5 | Are the documents submitted in the project implementation progress reports consistent with the original project documentation? |  | *Answer on the basis of the sample verification/ Applicable to the on-the-spot controls* |

1. **Control of achievement of indicators**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Name of the indicator presented in the Grant Contract and its annexes** | **Measurement unit** | **Target value of the indicator** | **Verification sources / Measurement method** | **State of achievement of the indicator** | **Remarks** |
| I |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 1 | Were the values of the output indicators achieved in the reporting period consistent with the description of project implementation progress? | | *yes/no/not applicable* | *Describe any possible derogations* | | |
| 2 | Were the indicators achieved? | |  |  | | |
| 3 | Does the reached cumulative achievement of the output indicators show that there is a threat to the correct project implementation? | |  |  | | |

1. **Control of accounting records**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No**  **Not Applicable** | **Remarks/Comments** |
| 1 | Are the separate accounting records or a separate accounting code kept for all project implementation activities? (Not applicable to settling expenditure by lump sums and flat rates) |  |  |
| 2 | Were the expenditures presented by the beneficiary in the progress reports actually incurred, paid and recorded in the accounting records at the appropriate amounts?  *Does not apply to flat rates and lump sums* |  | *[pay attention to: "Include buffer", "B" indicating temporary introduction of the provisions]* |
| 3 | Is there the accounting document (e.g. invoice, payroll) existent for each expenditure presented ?  *Does not apply to flat rates and lump sums* |  |  |
| 4 | Is there a document confirming the payment for each expenditure?  *Does not apply to flat rates and lump sums* |  |  |
| 5 | Are accounting records described in a manner that indicates that they had not been financed from different sources, in line with the Programme rules? /To exclude double financing / |  |  |
| 6 | Were the expenditures paid during the eligibility period of the expenditure specified in the grant contract? |  |  |
| 7 | Can **VAT** be considered as eligible in connection with the Beneficiary's Statement and the eligibility rules? |  |  |
| 8 | /for Polish beneficiaries only/  a) During the project implementation is the beneficiary registered in the tax office as an active VAT payer?  b) Does the project generate taxable activities?  c) Is there any evidence of the direct and unquestionable relation between the goods / services / fixed assets acquired under the project and the VAT taxable activities being carried out and/or activities exempted from VAT under Article 90 p. 2 of the Act on VAT?  d) Are the contractors (if any) of the beneficiary an active VAT payers? |  |  |
| 9 | Were the expenditures covered by the request for payment previously settled within the advance payment or refunded or repeatedly included in the current request for payment?  Note: special attention should be paid to the expenditure incurred (issued / paid) in the period prior to the verified request for payment. |  |  |

1. **Expenditure Verification - Category of expenditure - STAFF COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No**  **Not Applicable** | **Remarks** |
| **5.1** | | | |
| 1 | Does each employee have the activities regarding project within responsibilities specified in a job description? |  |  |
| 2 | If the employee also performs activities other than activities regarding project, is there the method of calculating the cost of employee’s salary available? |  |  |
| 3 | For people working part-time in the project and without fixed number of hours, are there the records of working time available? |  |  |
| 4 | In case of the salaries settled on the basis of hourly cost based rate:   1. is there hourly rate for part-time workers with a flexible number of hours worked on the project per month calculated, 2. was the hourly rate multiplied by the number of hours actually worked in the project, 3. was the working time documented with the time sheet showing the total working time. |  |  |
| 5 | Are the salaries expenditure limited to gross salaries including social security charges and other remuneration-related costs that:   1. have been defined in a contract, service contract or other documents of equivalent probative value, 2. comply with the national legislation, 3. comply with the internal remuneration regulations or remuneration practices applying to all employees in the organization, 4. cannot be recovered by the employer. |  |  |
| 6 | Are the following documents available:   * Labour contract, contract other than a labour contract * Responsibilities specified in the job description * Payrolls or other documents of equivalent probative value * Proofs of payment * Attendance lists * Timesheets (in case of hourly rate) signed by staff member and employer |  |  |
| 7 | Were contracts other than labour contract (e.g. service contract) preceded by the appropriate procurement procedure depending on the value of the contract? |  |  |
| 8 | If the cost of civil law contracts with the employee of the beneficiary is reported, does the scope of the contract exceed the employee's responsibilities specified in the job description within labour contract? |  |  |
| 9 | Were the salary-related charges fully paid? |  |  |
| 10 | If awards/bonus payments/ allowances were submitted for reimbursement - were the eligibility criteria indicated in the Programme documents satisfied? |  |  |
| **5.2** | **Verification of the lump sum** | | |
| 11 | /if applicable/  If the beneficiary received a lump sum for the staff costs weren’t these expenditure presented as real costs in other budget line of the statement? |  |  |
| 12 | Is the physical progress shown in the narrative report and covered by lump sum adequate to the progress of the project? |  |  |
| 13. | Is the value of the lump sum in line with the amount set in the Grant Contract? |  |  |

1. **Expenditure Verification - Category of expenditure - TRAVEL AND SUBSISTENCE COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No**  **Not Applicable** | **Remarks** |
| 1 | Are the travels related to the tasks planned in the project? |  |  |
| 2 | Was the travel documented (agenda, invitation, tickets, bills, invoices)? |  |  |
| 3 | Was the travel expenditure incurred and settled in accordance with the national legislation or internal regulations of the beneficiary (amount of per diems / lump sums, etc.)? |  |  |
| 4 | In case of providing food by the organizer of the meeting, was the amount of the per diems reduced accordingly? |  |  |
| 5 | Were the private means of transport (TAXI, company car, private car) selected in accordance with the Programme rules? |  |  |
| 6 | Is the travel time consistent with the date of the event?  *(arrival and departure time is not longer than 1 day from the start and the end of the event. In case of a longer stay, were the cost savings proved?)* |  |  |
| 7 | /if applicable/  Are the expenditures of the travel outside the Programme area eligible according to the Programme rules? |  |  |
| 8 | /applicable only for micro-projects/  If the beneficiary received a lump sum for the travel costs weren’t these expenditure presented as real costs in other budget lines of the statement? |  |  |
| 9 | /applicable only for micro-projects/  Is the value of the lump sum in line with the amount set in the Grant Contract? |  |  |

1. **Expenditure Verification - Category of expenditure - EQUIPMENT AND SUPPLIES**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No**  **Not Applicable** | **Remarks** |
| 1 | Did the beneficiary submit the contract with the contractor? |  |  |
| 2 | Did the beneficiary submit the delivery acceptance note or is there the relevant information attached to the invoice? |  |  |
| 3 | Was the purchase/supply delivered necessary for the project and foreseen in the Grant Contract and its annexes? |  |  |
| 4 | Is the scope of performed deliveries consistent with the contract with the contractor? |  |  |
| 5 | Was the content scope implemented within the deadline indicated in the contract with the contractor? |  |  |
| 6 | Was the scope of performed work performed/equipment delivered at the price agreed in the contract with the contractor? |  |  |
| 7 | Were the expenditures being verified incurred in accordance with the public procurement law (national, EU or programme rules)? Should they?  /if YES, in Remarks should be entered if and when the appropriate checklist for control of public procurement was filled in/ |  |  |
| 8 | In case the beneficiary resigned from carrying out the proceedings in accordance with the public procurement law, was he/she entitled to do this? |  |  |
| 9 | Were the expenditures being verified incurred in accordance with the principle of competitiveness? Should they?  / if YES, the list should include a checklist to examine the Programme principle of the offer policy and information on the outcome of this verification / |  |  |
| 10 | In case the beneficiary resigned from carrying out the proceedings in accordance with the principle of competitiveness, was he/she entitled to do this? |  |  |
| 11 | /for UA and BY entities only/  Were the expenditures being verified incurred in accordance with the principles stipulated in [Annex 10](https://www.pbu2020.eu/files/uploads/pages_en/manual%20II/Annex%2010_TESIM_guide_procurement_private.pdf)  to the Programme Manual - TESIM  Guide on procurement procedures in Ukraine and Belarus (applicable for procurements launched by 30.06.2019) or General Rules of Procurement by Beneficiaries within the PBU projects (applicable for procurements launched from 01.07.2019) in case of regular projects and LIPs,  - in pp. 6.5.1, 6.5.4.1, 6.5.5 and Annex 5b of the Programme Manuals dedicated to 2nd and 3rd Calls for Proposals for micro-projects.  Should they?  a) Has the adequate procedure been applied?  b) Has the information about the procedure been adequately announced (if applicable)?  c) Have the selection and award criteria been correctly indicated (if applicable)?  d) Has the procedure been properly documented (if applicable)? |  |  |
| 12 | In case the beneficiary made changes to the concluded contracts / signed the annexes, was it in accordance with the provisions and contract concluded with the contractor? |  |  |
| 13 | /if applicable/  If there is a cost of the workplace equipment - is the workplace equipment related to the employee performing the tasks within the project? |  |  |
| 14 | /if applicable/  If the beneficiary purchased used fixed assets, is it in accordance with the Programme rules? |  |  |
| 15 | Were the purchased fixed assets included in the fixed assets record? |  |  |
| 16 | Is the serial number on fixed asset equal to the number entered in the fixed assets record? |  | *Refers to the on-the-spot control* |

1. **Expenditure Verification - Category of expenditure –SERVICES**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No**  **Not Applicable** | **Remarks** |
| 1 | Did the beneficiary submit the contract with the contractor? |  |  |
| 2 | Did the beneficiary submit the service acceptance note or is there the relevant information attached to the invoice? |  |  |
| 3 | Is the scope of performed services consistent with the contract with the contractor and the Grant Contract and its annexes? |  |  |
| 4 | Was the content scope implemented within the deadline indicated in the contract with the contractor? |  |  |
| 5 | Were the expenditures being verified incurred in accordance with the public procurement law? Should they?  /if YES, in the Remarks should be entered if and when the appropriate checklist for control of public procurement was filled in/ |  |  |
| 6 | In case the beneficiary resigned from carrying out the proceedings in accordance with the public procurement law, was he/she entitled to do this? |  |  |
| 7 | Were the expenditures being verified incurred in accordance with the principle of competitiveness? Should they?  /if YES, to the list should be attached a checklist to examine if principle of competitiveness and information on the outcome of this verification / |  |  |
| 8 | In case the beneficiary resigned from carrying out the proceedings in accordance with the principle of competitiveness, was he/she entitled to do this? |  |  |
| 9 | /for UA and BY entities only/  Were the expenditures being verified incurred in accordance with the principles stipulated in [Annex 10](https://www.pbu2020.eu/files/uploads/pages_en/manual%20II/Annex%2010_TESIM_guide_procurement_private.pdf)  to the Programme Manual - TESIM  Guide on procurement procedures in Ukraine and Belarus(applicable for procurements launched by 30.06.2019) or General Rules of Procurement by Beneficiaries within the PBU projects (applicable for procurements launched from 01.07.2019) in case of regular projects and LIPs,  - in pp. 6.5.1, 6.5.4.1, 6.5.5 and Annex 5b of the Programme Manuals dedicated to 2nd and 3rd Calls for Proposals for micro-projects.  Should they?  a) Has the adequate procedure been applied?  b) Has the information about the procedure been adequately announced (if applicable)?  c) Have the selection and award criteria been correctly indicated (if applicable)?  d) Has the procedure been properly documented (if applicable)? |  |  |
| 10 | Does the contract with the contractor clearly state the duties, contract duration and due remuneration? |  |  |
| 11 | Was the scope of work performed made at the price agreed in the contract with the contractor? |  |  |
| 12 | Is there evidence of task performance by the contractor? |  |  |
| 13 | In case the beneficiary made changes to the concluded contracts / signed the annexes, was it in accordance with the provisions and contract concluded with the contractor? |  |  |
| 14 | Did the beneficiary provide evidence of training / events? |  |  |
| 15 | Does the provided documentation confirm that the training / event was held for the target group specified in the Grant Contract and its annexes? |  |  |
| 16 | Were not external services outsourced to another beneficiary participating in the project? |  |  |

1. **Expenditure Verification - Category of expenditure - INFRASTRUCTURE COMPONENT**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No /**  **Not applicable** | [**Remarks**](http://www.linguee.pl/angielski-polski/t%C5%82umaczenie/comments.html) |
| 1 | Did the beneficiary submit the contract with the contractor? |  |  |
| 2 | Did the beneficiary provide the acceptance note or put the relevant remark on the invoice? |  |  |
| 3 | Was the purchase foreseen in the Grant Contract and its annexes? |  |  |
| 4 | Is the scope of performed works consistent with the contract with the contractor? |  |  |
| 5 | Are the purchased fixed assets used for the purpose specified in the Grant Contract and its annexes? |  |  |
| 6 | Was the scope of works done at the price agreed in the contract with the contractor? |  |  |
| 7 | Was the content scope implemented within the deadline indicated in the contract with the contractor? |  |  |
| 8 | In the case of acquisition of real estate, were not the limits laid down in the Programme documents exceeded? |  |  |
| 9 | Was the acquisition cost of the property shown in the project in the correct amount / proportion? |  |  |
| 10 | Were the expenditures being verified incurred in accordance with the public procurement law? Should they? |  | *If YES, in the remarks / comments please enter if and when the appropriate checklist for control of public procurement was filled in.* |
| 11 | In case the beneficiary has resigned from carrying out the proceedings in accordance with the public procurement law, was he/she entitled to do this? |  |  |
| 12 | Have the expenditures being verified incurred in accordance with the principle of competitiveness? Should they?  /if YES, to the list should be attached a checklist to examine if principle of competitiveness and information on the outcome of this verification / |  |  |
| 13 | In case the beneficiary resigned from carrying out the proceedings in accordance with the principle of competitiveness, was he/she entitled to do this? |  |  |
| 14 | /for UA and BY entities only/  Were the expenditures being verified incurred in accordance with the principles stipulated in [Annex 10](https://www.pbu2020.eu/files/uploads/pages_en/manual%20II/Annex%2010_TESIM_guide_procurement_private.pdf)  to the Programme Manual - TESIM  Guide on procurement procedures in Ukraine and Belarus (applicable for procurements launched by 30.06.2019) or General Rules of Procurement by Beneficiaries within the PBU projects (applicable for procurements launched from 01.07.2019) in case of regular projects and LIPs,  - in pp. 6.5.1, 6.5.4.1, 6.5.5 and Annex 5b of the Programme Manuals dedicated to 2nd and 3rd Calls for Proposals for micro-projects.  Should they?  a) Has the adequate procedure been applied?  b) Has the information about the procedure been adequately announced (if applicable)?  c) Have the selection and award criteria been correctly indicated (if applicable)?  d) Has the procedure been properly documented (if applicable)? |  | */private entities from Ukraine and Belarus shall apply competitive negotiated procedures for any contract above 20.000€, even though articles 53 to 55 of ENI CBC IR request this procedure only over 60.000€/* |
| 15 | In case the beneficiary made changes to the concluded contracts / signed the annexes, was it in accordance with the provisions and contract concluded with the contractor? |  |  |
| 16 | Were legally required permits and documents (e.g. building permit, the application works, environmental decision, the assessment of impacts on the environment) delivered? |  |  |
| 17 | Is there a document confirming the right to dispose of the property / place of investment / construction works? |  |  |

1. **Expenditure Verification – Investment and infrastructure component**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | / applicable for micro-projects/  Did the part of the project budget, spent on infrastructure (budget line 6) and investments (budget sublines 3.1, 3.2, 3.3) not exceed 20% of the EU grant? |  |  |

1. **Expenditure Verification - Category of expenditure - ADMINISTRATIVE COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes / No /**  **Not applicable** | **Remarks** |
| 1 | Did the flat rate not exceed the rate approved in the Grant Contract and its annexes, i.e. do not exceed 7% of the total direct eligible costs excluding costs incurred in relation to the provision of infrastructure?  /Please check if the beneficiary has correctly calculated the amount of the eligible expenditure according to the rate of the flat rate indicated in the Grant Contract and its annexes / |  |  |
| 2 | If the beneficiary received flat rate for indirect costs (postal, courier and similar services, archive, office supplies and other consumables, office maintenance, office rental, insurance, telephone, electricity, heating, cleaning of bank charges) weren’t these expenditures presented as real costs in the statement? |  |  |

1. **Control of compliance with the information and visibility requirements**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes / No /**  **Not applicable** | **Remarks** |
| 1 | Did the information and visibility activities and materials contain the necessary information according to the Programme requirements, including whether they were marked with the logo of the Programme, the EU symbol, containing information about the Programme co-financing? |  |  |
| 2 | Were fixed assets, e.g. the room where the event took place (e.g. conference, training, office supplies / publications) marked in accordance with the Programme rules? |  |  |
| 3 | Did the Beneficiary inform the public of the received support by the Programme by posting on its website [if there is any] a brief description of the operation, proportional to the level of support, including its objectives and results, and highlighting the EU financial support / if the obligation arises from the Programme rules/? |  |  |
| 4 | Did the Beneficiary respect the Programme rules on information and promotion? |  |  |
| 5 | Are costs incurred for the information and visibility activities necessary to achieve the objectives of the project? |  |  |

1. **Control of the filling the task in the Project by lead beneficiary**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes / No /**  **Not applicable** | **Remarks** |
| 1 | Does the Lead Beneficiary provide the other beneficiaries with a part of the advance payment or the final balance payment in accordance with the partnership agreement and the grant contract as soon as possible and in total? |  | (Please enter the date of receipt of payment) |
| 2 | Does the Lead Beneficiary do not deduct or suspend any amounts or impose any specific fees or other charges with equivalent effect which would cause a decrease in the amount of advances to the other beneficiaries? |  |  |

1. **Control of compliance with other EU rules**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes / No /**  **Not applicable** | **Remarks** |
| 1 | Was there any evidence that the project activities do not comply with the EU horizontal objectives of environmental protection? |  |  |
| 2 | Was there any evidence that the project activities do not comply with the EU horizontal objectives of equal opportunities and non-discrimination as well as equality between men and women? |  |  |
| 3 | Was there any evidence that the project activities do not respect the provisions regarding the accessibility of disabled persons? |  |  |
| 4 | Was there any evidence that the project exclude other target groups based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation? |  |  |
| 5 | Was there any evidence of violation of EU rules on state aid, i.e. it can be confirmed that  a) project activities are in line with the Grant Contract and its annexes and do not raise any new issues  b) project activities do not create an economic advantage for a partner or a third party and are without potential impact on competition, but serve a general common interest.  *(Does not concern BY beneficiaries)* |  |  |
| 6 | In case there are activities of the project partner that are not defined as state aid in the Grant Contract and its annexes are these activities of noneconomic nature?  *In this context, non-economic means:*  *The beneficiary does not undertake any activities for which a market exists; or*  *The beneficiary does not offer goods/ services for which a market*  *exists; or*  *The beneficiary does not implement activities in the context of the*  *project that could be carried out by a private operator which intends*  *to make profit (even if it is not the intention within the project); or*  *The beneficiary does not provide goods/services in the context of*  *the project that could be provided by a private operator which intends*  *to make profit (even if it is not the intention within the project); or*  *The beneficiary does not construct infrastructure (e.g. port*  *infrastructure) that shall be exploited economically and is not and is not available for public use free of charge.*  *(Does not concern BY beneficiaries)* |  |  |

1. **Other elements of expenditure eligibility verification**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes No**  **Not applicable** | **Remarks** |
| 1 | Did, during the control of the estimation of the value of public contracts, the controller obtain assurance that the beneficiary did not split the contract for parts by, for example,  • analysis of the procurement plan,  • analysis of concluding contracts in terms of scope / type,  • analysis of planned expenditure during project implementation in terms of convergence of scope / type. |  |  |
| 2 | Was it ensured during the audit that the following expenditures were not reported as eligible:  a) debt and debt service charges (interest);  b) provisions for losses or liabilities,  c) costs declared by the beneficiary and already financed from the Union budget,  d) purchase of land or buildings for an amount exceeding 10% of the eligible expenditure of the project,  e) foreign exchange losses,  f) duties, taxes and charges, including VAT, except where no recovery is possible under applicable national tax laws, unless otherwise specified in the relevant provisions agreed with partner countries involved in cross-border cooperation,  g) loans to third parties,  h) fines, financial penalties and expenditure related to litigation,  i) contributions in kind, including volunteering. |  |  |
| 3 | During the check of expenditure, including the public procurement procedures, has the auditor come across any evidence of fraud? |  | In case of “YES” the JTS shall be informed immediately |

**SUMMARY**

**( Obligatory Part)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes No**  **Not applicable** | **Remarks** |
| **1** | Are the expenditures reported so far consistent with the eligibility rules in force in the Programme, as specified in the Programme Manual? |  |  |
| **2** | Is the project documentation kept in a way that ensures availability, confidentiality and security, and the correct audit trail? |  |  |
| **3** | Were there found any ineligible expenditure during the audit? |  |  |
| **4** | Was a conflict of interest identified or are there any indications that such a conflict may exist? |  |  |
| **5** | Does the auditor identify risks for proper project implementation? |  |  |
| **6** | Is there a need for the beneficiary to correct the project interim reports submitted so far? |  |  |
| **7** | Is there any need to notify the JTS that ineligible expenditure were found and the need to initiate the procedure for recovery of incorrectly made payments? |  |  |
| **8** | Were recommendations from previous audits of the project implemented? /if applicable/ |  |  |
| 9 | If some irregularities have been found during previous controls, has the related expenditure been properly presented for further settlement in the amount/proportion accepted.? |  | *Please consider the results of previous controls (i.e. public procurement controls, control of the rule of competitiveness, on the spot control, etc)* |
| **NOTES** |  | | |
| **ANNEXES** | *- e.g. list for ex-post controls of public procurement procedures, etc.* | | |

|  |  |
| --- | --- |
| **Auditor’s data** |  |
| **Name** |  |
| **Signature** |  |
| **Date** |  |