



Checklist for on-the-spot verifications – CCP		
Project index number		
Project title		
Name of institution/role in the Project (Lead Beneficiary/Beneficiary)		
Address of institution		
Date of the verification		
Date of the verification is consistent with the yearly on-the-spot verifications plan	YES <input type="checkbox"/>	NO <input type="checkbox"/> Justification:
Person(s) participating in the verification from CCP		

A. Verification of accounts			
	Question	Yes/No/NA	Comments
1	Are a separate accounting system/adequate accounting code kept to clearly identify the costs allocated to the project??		
2	Are the accounts run in line with the double-entry bookkeeping system?		
3	Are all the expenditures presented by the Beneficiary in the financial report included in accounting books?		
4	Does the Beneficiary include in its accounts entries on revenues under the project?		
B. Verification of expenditures			
	Question	Yes/No/NA	Comments
<i>Preparation, description and archiving of documents</i>			
1	Are expenditures supported by accounting documents which confirm that they have been incurred?		
2	Are the actions to which expenditure relate supported by documents confirming that these actions have been carried out, e.g. is a training course supported by a list of participants, an agenda or photos?		
3	Are the invoices or its equivalent described in compliance with the Programme requirements ?		
4	Are signed acceptance protocols presented?		



5	Are the data in an invoice or its equivalent consistent with the payment confirmation?		
6	Are the amounts in invoices consistent with those in the procurement <u>procedure documents</u> and contracts concluded?		
7	Are invoices issued by contractors indicated in the contract/procurement <u>procedure documents</u> ?		
8	Is the project documentation kept in a manner ensuring its accessibility, confidentiality and security, as well as a correct audit trail?		
<i>Timely and correct incurring of expenditures</i>			
9	Were the expenditures incurred in the eligible period?		
10	Do the expenditure reported in the financial report comply with the activities described in the narrative report?		
<i>Project revenues</i>			
11	Were revenues generated by the project?		
12	<i>/In the case where the project generated revenues/</i> Was the amount of eligible expenditure reduced due to the revenues generated by the project?		
<i>Double co-financing</i>			
13	Are the project expenditures not financed from other public resources and were they declared only once?		
14	Are the expenditures consistent with the expenditure categories as in the Grant Contract and its annexes?		
15	Did the audited expenditures not violate the rules of nationality and origin?		
<i>Public procurement</i>			
16	Has the beneficiary, in the case of contracts not falling under the provisions of the public procurement procedures, conducted procedure in line with the internal regulations / General Rules of Procurement by Beneficiaries within the PBU projects (for procurements launched after <u>01.07.2020</u> <u>2019</u> )?		



17	Has the beneficiary applied the national public procurement procedures? <sup>1</sup>		
A	If the beneficiary decided not to conduct proceedings in accordance with the national public procurement procedures, has the beneficiary been entitled to do so?		
B	Has the principals of equal treatment and non-discrimination of contractors been implemented?		
C	Has the beneficiary turned to potential contractors with request to present offers?		
D	Has the beneficiary received from potential contractors valid offers in a number sufficient for their comparison and selection the best of them?		
E	Has the beneficiary analysed the collected offers?		
F	Has the beneficiary made selection among collected offers?		
G	Has the beneficiary made the choice based on the objective criteria?		
H	Has beneficiary chosen the most advantageous offer, which the best fulfilled previously established criteria?		
I	Does the price of the most advantageous offer not deviate substantially from the market prices?		
J	Is the process of the best offer selection properly documented by the beneficiary?		
<i>Fixed asset purchase</i>			
18	Was the purchase of equipment confirmed by a relevant acceptance document, e.g. acceptance protocol?		
19	Was the accepted equipment consistent with the procurement procedure and signed contract?		
20	Was the equipment registered in the fixed asset account?		
21	<i>/Where applicable/</i> Was the equipment assigned/transferred for use to persons whose duties include tasks related to project implementation?		
22	Is the equipment used in accordance with the Grant Contract and its annexes?		

<sup>1</sup> For the contracts subject to public procurement regime the appropriate Annex on public procurement of the *Guidelines on Expenditure verification* shall be filled in.



23	Does a visual inspection confirm a purchase of fixed assets and/or a repair/modernisation of fixed assets? <sup>2</sup>		
24	In case when the equipment is not used 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?		
<i>Business travels</i>			
25	Was the travel justified and in accordance with project activities?		
26	Was the travel documented, e.g. with a business travel order and is it confirmed by other documents, e.g. a hotel invoice?		
<i>Employment of external experts (including trainers)</i>			
27	Does the contract signed with the expert clearly specify his/her duties, duration of service and the amount of remuneration?		
28	Was the employment of an expert planned in the project?		
29	Is there evidence that the expert carried out his/her task?		
30	Did the expert carry out his/her task in accordance with the project?		
<i>Employment of employees</i>			
31	Was the employment of an employee planned in the project?		
32	Does each employee have the activities regarding project within responsibilities specified in a job description?		
33	If the employee also performs activities other than activities regarding project, is there the method of calculating the cost of employee's salary available and correct?		
34	Were expenditure incurred limited to salary payments and any other costs directly linked to salary payments in accordance with the legislation referred to in the employment document and in accordance with national rules?		
<i>Administrative costs (overheads)</i>			
35	Were the administrative costs incurred in accordance with the Grant Contract?		

<sup>2</sup> Evidence in the form of photos is required.



<i>Eligibility of VAT</i>			
36	Was the VAT presented for reimbursement under the programme?		
37	Is the beneficiary a VAT payer?		
38	Are the costs of the VAT eligible?		
39	/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?		
<i>Principles of environmental protection</i>			
40	Does the beneficiary hold relevant permits indicating that the project implementation does not violate the principles of environmental protection?		
<i>State aid rules</i>			
41	Was the State aid detected in the project?		
<i>Investment expenditures</i>			
42	Was the investment planned under the project?		
43	Is the investment used for the purposes of the project?		
44	Is the purchased equipment/investment physically accessible?		
<i>Implementation of recommendations from previous audits</i>			
45	Were recommendations drawn up as a result of previous audits?		
46	Were recommendations implemented on time?		
47	Was the implementation of recommendations verified in the course of subsequent audits?		
<b>C. Final questions</b>			



	Question	Yes/No/NA	Comments
1	Do the expenditure incurred in the project comply with the principles of the programme (including the rules of eligibility and origin)?		
2	Were ineligible expenditures detected?		
3	As a result of the control, did irregularities of systemic nature occur?		
4	As a result of the control, is it necessary to draw up post-control recommendations?		
5	Have the outcomes of other audits/controls been taken into consideration while carrying out this control?		

*Verification has been carried out by:*

*Name and surname of the visitor(s):*

*Date:*

*Approved by:*