

Checklist for on-the-spot verifications		
Service contract number		
Contract title		
Contractor		
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 the JTS		

A. Verification of implementation of activities planned in the contract

No.	Question	Yes/No/NA	Comments
1	Is the current progress of contract activities implementation in line with information provided in the Service Contract and progress report(s)?		
2	Have the implemented activities been carried out in line with the point 4.2 of the Terms of Reference (Annex II to the SC)?		

B. Verification of the output indicators

No.	Question	Yes/No/NA	Comments
1	Is the current progress of output indicators in line with information provided in the Service Contract and progress report(s)?		

B.2 Main contract outputs

Indicator from point 8 of ToR	Target value	Sources and means of verification	Progress indicated the last submitted report	Progress identified during the verification	Remarks

C. Verification of compliance of responsibilities on information and promotion

No	Question	Yes/No/NA	Comments
1	Does the Contractor according to the Special Conditions provision (measures ensuring the visibility of EU and Programme financing) carry out the information and publicity measures?		
2	Have the contract files been properly marked for example lists of participants, publications,		

	and advertisements?		
3	Have the participants of the events organised within the contract been informed on Programme/ENI financing?		

D. Verification of respecting equal treatment rules

No	Question	Yes/No/NA	Comments
1	Does the Contractor respect the principle of equal treatment of women and men in particular: a) the equal access to employment, education, promotion or work conditions, b) perform services and access to services and supplies as well as access to goods?		
2	Does the Contractor respect the provisions regarding the accessibility of disabled persons in particular to: a) procurement instruments b) participating in contract activities c) venues and logistics d) information and materials		
3	Does the Contractor include disabled persons in the contract target group?		
4	Do the activities in the contract include other target groups based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation		

E. Verification of accounts

	Question	Yes/No/NA	Comments
1	Are separate accounts kept for economic operations related to the contract?		
2	Are the accounts based on the principle of "double entry"?		
3	Were all the expenditures presented by the Contractor in the financial report included in accounting books?		
4	Do the accounting documents on the basis of which the accounts of expenditures were kept confirm the data in the financial report?		
5	Does the total sum of expenditures in accounting books correspond to the total sum of expenditures presented in the		

	financial report? <i>Does not concern fees</i>		
F. 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? <i>Does not concern fees</i>		
2	Are the actions to which expenditures relate supported by documents which confirm 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 documents confirming that expenditures have been incurred and actions have been carried out under the contract (including accounting documents) described in compliance with the requirements of the Programme?		
4	Were signed acceptance protocols presented?		
5	Are the data in an invoice consistent with those in the document confirming the payment?		
6	Are the amounts in invoices consistent with those in the contracts concluded?		
7	Is the amount of costs actually incurred consistent with the conducted procurement, results from invoices or documents of equivalent probative value ?		
8	Were invoices issued by contractors carrying out the procurement?		
9	Were payments made in accordance with the data in invoices?		
10	Is the contract 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>			
11	Were the expenditures incurred in the eligible period?		
12	Were the expenditures incurred for activities described in the audited financial report?		

<i>Double co-financing</i>			
13	Are the contract expenditures not financed from other public resources and were they not presented twice for certification?		
14	Are the expenditures consistent with the expenditure categories under the provisions of the service contract?		
<i>Public procurement</i>			
15	Has the Contractor, in the case of contracts not requiring application of the provisions of the public procurement procedures, conducted procedure with the internal regulations, Service Contract or principles <u>procurement guidelines for service contracts</u> of the Programme (if such has been established <u>for procurements launched after <JTS will insert the date once contractors are informed>...</u>)?		
16	Did the Contractor apply the national public procurement procedures? ¹		
A	If the Contractor decided not to conduct proceedings in accordance with the national public procurement procedures, was the Contractor entitled to do so?		
B	Is the Contractor complied with the principle of equal treatment and non-discrimination of contractors, in particular if the Contractor has established correct, with respect of equal opportunities, criteria of the selection of contractors?		
C	Has the Contractor turned to potential contractors with request to present bids for the contract?		
D	Has the Contractor received from potential contractors important <u>valid</u> tenders in a number sufficient for their comparison and selection the best of them?		
E	Has the Contractor analysed the collected tenders?		
F	Has the Contractor made selection among collected tenders?		
G	Has the Contractor made the choice based on the objective criteria?		
H	Has Contractor chosen the most advantageous tender, which the best		

¹ For the contracts subject to public procurement regime the appropriate Annex on public procurement of the *Guidelines on Expenditure verification* shall be filled in (Annex 4 for PL, Annex 5 for BY, Annex 6 for UA).

	fulfilled previously established criteria?		
I	Is the price of the most advantageous tender does not deviate substantially from the market prices?		
J	Is the process of selection of the best tender properly documented by the Contractor?		
K	Was the principle of Rule of Origin / Rule of Nationality respected?		
<i>Business travels</i>			
17	Was the travel justified and in accordance with contract activities?		
18	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>			
19	Does the contract signed with the expert clearly specify his/her duties, duration of service and the amount of remuneration?		
20	Was the employment of an expert planned in the contract / requested by the JTS to carry out tasks specified in the contract between the Contractor and the expert?		
21	Is there evidence which demonstrates that the expert carried out his/her task?		
22	Did the expert carry out his/her task in accordance with the contract?		
<i>Employment of key experts</i>			
23	Was the Contractor's personnel (i.e. team leaders, senior and junior experts) for which time has been charged to the Service Contract actually employed by the Contractor in the period covered by the timesheets? <i>Please examine supporting evidence such as employment contracts.</i>		
24	Are key experts for whom time has been charged to the contract listed in Annex IV (key experts) of the Service Contract / addendums to the Service Contract?		
25	Were the salaries and fees of the Contractor's personnel for which time has been charged to the Service Contract actually incurred and paid by the Contractor in the period covered by the timesheets. <i>Please, examine payroll information or invoices and proof of payment for staff employed by the Contractor) on a sample</i>		



	<i>basis</i>		
<i>Eligibility of VAT</i>			
26	Was the VAT presented for reimbursement under the Programme?		
27	Is the Contractor a VAT payer?		
28	Is the cost of the VAT eligible?		
29	<u>/for Polish BO only/</u> <u>a) During the contract implementation is the Contractor registered in the tax office as an active VAT payer?</u> <u>b) Does the contract generate taxable activities?</u> <u>c) Is there any evidence of the direct and unquestionable relation between the goods / services / fixed assets acquired under the contract and the VAT taxable activities being carried out and/or activities exempted from VAT under Article 90 p. 2 of the Act on VAT?</u> <u>d) Are the contractors (if any) of the Contractor an active VAT payers?</u>		
<i>State aid rules</i>			
29 30	Did the State aid came out in the contract?		
<i>Implementation of recommendations from previous audits/controls</i>			
30 31	Were recommendations drawn up as a result of previous audits/controls?		
31 32	Were recommendations implemented on time?		
32 33	Was the manner of implementing recommendations verified in the course of subsequent audits?		
G. Final questions			
	Question	Yes/No/NA	Comments
1.	Do the expenditures presented in the submitted payment claims comply with the principles of the Programme?		
2.	Were all the expenditures approved beforehand by the JTS as incidentals? (<i>applies to incidental expenditures</i>)		
3.	Were ineligible expenditures detected by the audit?		



4.	As a result of the audit, did irregularities <u>—</u> <u>also</u> of systemic nature <u>—</u> occur?		
5.	As a result of the control, is it necessary to draw up post-control recommendations?		

Verification has been carried out by:

Name and surname of the visitor(s):

Date:

Approved by: