

IRREGULARITY NOTE
SERIAL NO

1.	Poland – Russia Cross –border Cooperation Programme 2014-2020	
2.	Project title and no.	
3.	Number of the subsidy contract/ decision	
4.	Name of the Lead Beneficiary	
5.	Name of the project Beneficiary whose expenditure has been considered irregular	
6.	Progress Report number and reporting period where irregular expenditure has been approved	
7.	Date of detecting the irregular expenditure	
8.	The way of detecting the irregular expenditure, ie. desk check, on the spot check or other procedures followed. If the finding is not a result of the verification of an Auditor, please indicate the institution that made the finding e.g. AA, EC, other institutions	
Description of the type of the irregular expenditure including: Please fill in separately for each expenditure/groups of expenditure deemed irregular (if necessary repeat the points a-h).		
9.	a) type of irregularity (please check, if appropriate)individualsystemic detected suspected
	b) number of the Progress Report and item sequence no., budget line	
	c) invoice number given by the supplier	
	d) item name (specification of the item), including a description of the irregular expenditure ¹	
	e) the irregular amount of the expenditure in EUR (including precise information if the expenditure has been considered	

¹ If irregularity violates for example: programme eligibility rules, public procurement, state aid, revenue generating, reliability of data and indicators, information and publicity measures, environmental rules, simplified costs option, durability of project, equality between men and women, equal opportunities and non-discrimination, provisions regarding the accessibility of disabled persons sound financial management, audit trail, etc.

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	irregular as a whole or in part)				
	f) the irregular amount of the EU and the Russian contribution in EUR				
	g) information if all previous partner's progress reports have been verified paying special attention to the given identified irregular expenditure. If the irregular expenditure is found in previous progress reports please inform how it has been verified e.g. by desk check, check on the spot or other procedures				
	h) legal basis for considering the irregular expenditure (relevant article of the EU regulation, national legal act, provision of a financing agreement, grand contract/ Programme/ Programme Manual, etc.)				
Sum of the total irregular expenditure in EUR					
10.	- total irregular expenditure				
	- EU contribution				
11.	Suggested actions	A clear description of actions (type of action, what institution shall take proposed action, when and where proposed).			
12.	The data of a person preparing the Irregularity Note	Name and surname	Institution/ Unit	e-mail address	telephone no.

13.	Date of issue	Signature

14.	Signature of the Head of the entity (if required by institutional internal procedures)