

| Checklist for on-the-spot verifications – CCP | |
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| 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 | | | |
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| | Question | Yes/No/NA | Comments |
| 1 | Are separate accounts kept for economic operations related to the project? | | |
| 2 | Are the accounts based on the principle of “double entry”? | | |
| 3 | Were all the expenditures presented by the Lead Beneficiary 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? | | |
| 6 | Does the Lead 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 | | |

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| | been incurred? | | |
| 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 project (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 is 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 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> | | | |
| 11 | Were the expenditures incurred in the eligible period? | | |
| 12 | Were the expenditures incurred for activities described in the audited financial report? | | |
| <i>Project revenues</i> | | | |
| 13 | Did the project generated revenues? | | |
| 14 | <i>/In the case where the project generated revenues/</i> Was the amount of eligible expenditures reduced due to the revenues generated by the project? | | |
| <i>Double co-financing</i> | | | |

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| 15 | Are the project expenditures not financed from other public resources and were they not presented twice for certification? | | |
| 16 | Are the expenditures consistent with the expenditure categories under the provisions of the grant contract /application/partnership agreement? | | |
| 17 | Did the audited expenditures not violate the rules of nationality and origin? | | |
| <i>Public procurement</i> | | | |
| 18 | Has the beneficiary, in the case of contracts not apply under the provisions of the public procurement procedures, conducted procedure with the internal regulations or principles of the Programme (if such has been established)? | | |
| 19 | Did the beneficiary apply the national public procurement procedures? ¹ | | |
| 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 | Is the beneficiary complied with the principle of equal treatment and non-discrimination of contractors, in particular if the beneficiary has established correct, with respect of equal opportunities, criteria of the selection of contractors? | | |
| C | Has the beneficiary turned to potential contractors with request to present bids for the contract? | | |
| D | Has the beneficiary received from potential contractors important tenders in a number sufficient for their comparison and selection the best of them? | | |
| E | Has the beneficiary analysed the collected tenders? | | |
| F | Has the beneficiary made selection among collected tenders? | | |
| G | Has the beneficiary made the choice based on the objective criteria? | | |
| H | Has beneficiary 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).

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| | 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 beneficiary? | | |
| K | Was the principle of Rule of Origin / Rule of Nationality respected? | | |
| <i>Fixed asset purchase</i> | | | |
| 20 | Was the purchased of equipment confirmed by a relevant acceptance document e.g. acceptance protocol? | | |
| 21 | Was the accepted equipment consistent with the procurement and the project? | | |
| 22 | Was the equipment registered in the fixed asset account? | | |
| 23 | <i>/Where applicable/</i> Was the equipment assigned/transferred for use to persons whose duties include tasks related to project implementation? | | |
| 24 | Is the equipment used in accordance with the project application? | | |
| 25 | Did a visual inspection confirm a purchase of fixed assets and/or a repair/modernisation of fixed assets? ² | | |
| 26 | If the beneficiary used equipment outside of the project did it apply depreciation in accordance with the national regulations? | | |
| <i>Business travels</i> | | | |
| 27 | Was the travel justified and in accordance with project activities? | | |
| 28 | 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> | | | |
| 29 | Does the contract signed with the expert clearly specify his/her duties, duration of service and the amount of remuneration? | | |
| 30 | Was the employment of an expert planned in the project to carry out tasks specified in the contract between the beneficiary and the expert? | | |

² Evidence in the form of photos is required.

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| 31 | Is there evidence which demonstrates that the expert carried out his/her task? | | |
| 32 | Did the expert carry out his/her task in accordance with the project? | | |
| <i>Employment of employees</i> | | | |
| 33 | Was the employment of an employee planned in the project? | | |
| 34 | Does the employee's duties include tasks related to the project? | | |
| 35 | Does the employee's duties include tasks unrelated to the project (if so, specify them in Comments)? | | |
| 36 | Were the contributions of the employee's salary (e.g. the health insurance contribution) paid? | | |
| <i>Administrative costs (overheads)</i> | | | |
| 37 | Were the administrative costs incurred in accordance with the grant contract? | | |
| <i>Eligibility of VAT</i> | | | |
| 38 | Was the VAT presented for reimbursement under the programme? | | |
| 39 | Is the beneficiary a VAT payer? | | |
| 40 | Is the cost of the VAT eligible? | | |
| <i>Principles of environmental protection</i> | | | |
| 41 | Does the beneficiary hold relevant permits indicating that the project implementation does not violate the principles of environmental protection? | | |
| <i>State aid rules</i> | | | |
| 42 | Did the State aid came out in the project? | | |
| <i>Investment expenditures</i> | | | |
| 43 | Was the investment planned under the project? | | |
| 44 | Is the investment used for the purposes of the project? | | |
| 45 | Is the purchased equipment/investment physically accessible? | | |
| <i>Implementation of recommendations from previous audits</i> | | | |
| 46 | Were recommendations drawn up as a result of previous audits? | | |
| 47 | Were recommendations implemented on | | |

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| | time? | | |
| 48 | Was the manner of implementing recommendations verified in the course of subsequent audits? | | |
| C. Final questions | | | |
| | Question | Yes/No/NA | Comments |
| 1. | Do the expenditures presented in the submitted payment claims comply with the principles of the programme (including the rules of eligibility and origin)? | | |
| 2. | Were ineligible expenditures detected by the audit? | | |
| 3. | As a result of the audit, did irregularities of systemic nature occur? | | |
| 4. | 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: