

IRREGULARITY NOTE **SERIAL NO **

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| --- | --- | --- | --- | --- | --- |
| 1. | Poland – Russia Cross –border Cooperation Programme 2014-2020 | | | | |
| 2. | Project title and no. |  | | | |
| 3. | Number of the grant contract/ decision |  | | | |
| 4. | Name of the Lead Beneficiary |  | | | |
| 5. | Name of the project Beneficiary whose expenditure has been considered irregular |  | | | |
| 6. | 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. JTS, MA, AA/GoA, 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 9 a-i). | | | | | |
| 9. | 1. type of irregularity (please check, if appropriate) | individual / systemic  detected /suspected | | | |
| 1. number and type of the Report (interim or final) budget line, and item number |  | | | |
| 1. invoice number given by the supplier |  | | | |
| 1. item number |  | | | |
| 1. item name (specification of the item), including a description of the irregular expenditure[[1]](#footnote-2) |  | | | |
| 1. the irregular amount of the expenditure in EUR (including precise information if the expenditure has been considered irregular as a whole or in part) |  | | | |
| 1. irregular amount of VAT within the expenditure |  | | | |
| 1. the irregular amount of the EU |  | | | |
| 1. the irregular amount of the Russian contribution in EUR (if applicable) |  | | | |
| 1. does irregular expenditure constitute the basis for calculation of the flat rate for administration costs ? (if the answer is “ point k) is not applicable | Yes / No | | | |
| 1. if yes, please indicate amount of overpaid flat rate (in euros) (i.e. amount of flat rate approved before the finding of irregularity minus the amount due of the flat rate which should be calculated on the basis of correctly incurred expenditures |  | | | |
| 1. information if all previous partner’s reports have been verified paying special attention to the given identified irregular expenditure. If the irregular expenditure is found in previous reports please inform how it has been verified e.g. by desk check, check on the spot or other procedures |  | | | |
| 1. legal basis for considering the irregular expenditure (relevant article of EU regulation, national legal act, provision of a subsidy contract/ Programme/ Programme Manual, etc.) |  | | | |
| 1. does the irregularity have potential or actual impact on programme budget? |  | | | |
| 1. was it considered if the breach of the rule actually affects the regularity of the expenditures or does it have only formal nature (without implication to regularity of the expenditure) ? |  | | | |
| 1. justification for considering the irregular expenditure |  | | | |
| Sum of the total irregular expenditure in EUR | | | | | |
| 10. | * total irregular expenditure |  | | | |
| * EU contribution |  | | | |
|  | * Russian contribution (if applicable) |  | | | |
| 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. |
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| --- | --- | --- |
| 13. | Date of issue | Signature |
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| 14. | Signature of the Head of the entity (if required by institutional internal procedures) |
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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. [↑](#footnote-ref-2)