



PL-BY-UA
2014-2020

Checklist for project control

(the list can be extended by the auditor)

Project number	
Project title	
Name and address of the beneficiary	
First and last name of the auditor	
Name and address of the auditing entity	
Phone number/e-mail address of the auditor	
Report number	
Reporting period	
Amount of reported expenditures	
Amount of certified expenditures	
Type of control	<div>On-desk control <input type="checkbox"/></div> <div>On-the-spot control <input type="checkbox"/></div>



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Date of the on-the-spot control	Place	Date	
Final project control	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Control of fixed assets with a value equal to or greater than 5 000 EUR gross	YES <input type="checkbox"/>	NO <input type="checkbox"/>	
Description of the identified shortcomings, stipulations, irregularities	Describe problems, shortcomings, non-eligible costs, which were found during control		
Description of conclusions and recommendations	Please, indicate steps taken to resolve detected errors, shortcomings or irregularities. Point out recommendations to avoid similar errors in the future.		
Thematic modules of the checklist used during control, concerning the specifics of the given project and the scope of control	Controlled area	Yes	Not applicable
	1. Control of the activities planned in the project	<input type="checkbox"/>	<input type="checkbox"/>
	2. Control of achievement of indicators	<input type="checkbox"/>	<input type="checkbox"/>
	3. Control of accounting records	<input type="checkbox"/>	<input type="checkbox"/>
	Expenditure verification:		
	4. Expenditure relating to the category – STAFF COSTS	<input type="checkbox"/>	<input type="checkbox"/>
	5. Expenditure relating to the category – TRAVEL AND SUBSISTENCE COSTS	<input type="checkbox"/>	<input type="checkbox"/>



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	6. Expenditure relating to the category – EQUIPMENT AND SUPPLIES	<input type="checkbox"/>	<input type="checkbox"/>
	7. Expenditure relating to the category – SERVICES	<input type="checkbox"/>	<input type="checkbox"/>
	8. Expenditure relating to the category – INFRASTRUCTURE COMPONENT	<input type="checkbox"/>	<input type="checkbox"/>
	9. Expenditure relating to the category – ADMINISTRATIVE COSTS	<input type="checkbox"/>	<input type="checkbox"/>
	10. Control of compliance with the information and visibility requirements	<input type="checkbox"/>	<input type="checkbox"/>
	11. Control of public procurement procedures	<input type="checkbox"/>	<input type="checkbox"/> <i>If YES, please attach to this checklist, a Checklist of public procurement</i>



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Thematic modules of the checklist:

1. General:

No.	Question	Yes/No Not applicable	Remarks/Comments
1	Was the report prepared on the proper forms and signed by persons authorized to represent the beneficiary?		
2	Is the paper version of the report compatible with the electronic version?		
3	Was the time period concerning the project application form properly indicated? (Was continuity ensured, while not overlapping the period for which the previous request for payment had been made?		
4	Is the amount presented by the beneficiary in the request for payment the same as the amount of expenditures included in the expenditure report?		
5	Are accounting records described in a manner that indicates that they were not financed from different sources, in line with the Programme rules? / To exclude double financing /		
6	During the controlled period, did the beneficiary apply the Programme requirements on the the public procurement law or the national ?		<i>If the order was not subject to prior control, a checklist of ex-post orders verification must be completed and attached</i>
7	During the control period, did the beneficiary make orders under the principle of competitiveness?		<i>/ If the order was not subject to prior control, please complete and attach a checklist of the Programme policy application / after establishing the scope of the competitiveness principle</i>



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8	Is the report correct in terms of accounting?			
8	Has the beneficiary correctly calculated the amount of eligible costs covered by the lump sum? (in accordance to the lump sums approved in the Full Application Form?)			
9				
10	<i>(In cases where the expenditure is not settled exclusively within the project)</i> Was the eligibility level of the project's expenditures properly calculated according to a reasonable, transparent, verifiable and objective methodology for allocating costs to the project?			
12	Was the value of expenditures converted to euros using the correct rates in accordance with the Programme rules? /In the "Remarks" section you should specify the currency used			
13	Was the expenditures reported in the relevant budget lines?			
14	Was not the project budget exceeded, including the particular categories of expenditures?			
	If the beneficiary exceeds the project budget or a budget line, was the change appropriately agreed with the lead beneficiary and the JTS, or the addendum to the grant contract was signed?			
15	Did the beneficiary of the project receive the payment from the lead beneficiary?			<i>Date of receipt of payment</i>
16	Were all expenditures foreseen in the project application form and are necessary for the implementation of the project?			

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17	Were expenditure incurred during the Project implementation period? (It does not apply to the costs of preparation and closing of the Project, if – in accordance to the Programme rules – they may be incurred outside the project implementation period)		
18	Were expenditures incurred during the same period which the request for payment is covering? /if NOT/ Is it justified to refund expenditures incurred before or after the period indicated in the request for payment?		
19	/if applicable/ Were the preparatory costs incurred by the beneficiary during the eligibility period and in line with the Programme rules?		
20	Is there any evidence of income in the project and if income had occurred, was it taken into account in accordance with the Programme rules?		
21	/Applicable only to the final request for payment/ In relation to an identified risk, has it an impact on the eligibility of costs presented in the request for payment being verified?		
22	Is the amount of eligible costs financed by ENI exceeding the percentage contribution indicated in the grant contract?		



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2. Check out of the activities planned in the project

No.	Question	Yes/No Not applicable	Remarks/Remarks
1	Was the physical progress of particular project activities in the given reporting period described?		
2	Is the progress status of particular activities within the project compatible with the Full Application Form?		<i>If NOT, please describe derogations from the planned scope of project implementation</i>
3	Did the implemented activities comply with the assumptions included in the Full Application Form?		
4	Is the progress status of the project presented in the project implementation progress reports consistent with the actual activities implemented?		<i>/Verification on-site/ Applicable to the on-the-spot controls</i>
5	Are the documents submitted in the project implementation progress reports consistent with the original project documentation?		<i>Answer on the basis of the sample verification/ Applicable to the on-the-spot controls</i>

3. Control of achievement of indicators

No.	Name of the indicator presented in the Full Application Form	Measurement unit	Target value of the indicator	Verification sources / Measurement method	State of achievement of the indicator	Remarks
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1	Were the values of the output indicators achieved in the reporting period consistent with the description of project implementation progress?	yes/no/not applicable	Describe any possible derogations
2	Were the indicators achieved?		
3	Does the reached cumulative achievement of the output indicators show that there is a threat to the correct project implementation ?		

4. Control of accounting records

No.	Question	Yes/No Not Applicable	Remarks
1	Are the separate accounting records or a separate accounting code kept for all project implementation activities? (Not applicable to settling expenditures by lump sums and flat rates)		
2	Were the expenditures presented by the beneficiary in the progress reports recorded in the accounting records at the appropriate amounts? <i>Does not apply to flat rates and lump sums</i>		[pay attention to: "Include buffer", "B" indicating temporary introduction of the provisions] Answer based on the expenditure verification (100% or sample)
3	Is there the accounting document (e.g. invoice, payroll) for each expenditure? <i>Does not apply to flat rates and lump sums</i>		
4	Is there a document confirming the payment for each expenditure? <i>Does not apply to flat rates and lump sums</i>		
5	Are accounting records described in a manner that indicates that they had not been financed from different sources, in line with the Programme rules? // To exclude		

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	double financing /			
6	Were the expenditures paid during the eligibility period of the expenditures specified in the grant contract?			
7	Can VAT be considered as eligible in connection with the Beneficiary's Statement and the eligibility rules?			
8	Were the expenditures covered by the request for payment previously settled within the advance payment or refunded or repeatedly included in the current request for payment? Note: special attention should be paid to the expenditures incurred (issued / paid) in the period prior to the verified request for payment.			

5. Expenditures Verification - Category of expenditures - STAFF COSTS

No.	Question	Yes/No Not Applicable	Remarks
5.1			
1	Does the employee have the activities regarding project within responsibilities specified in a job description?		
2	If the employee also performs activities other than activities regarding project, is there the method of calculating the cost of employee's salary available?		
3	For people working part-time in the project and without fixed number of hours, are there the records of working time available?		
4	In case of the salaries settled on the basis of hourly cost based rate:		



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	<p>a) is there hourly rate for part-time workers with a flexible number of hours worked on the project per month calculated,</p> <p>b) was the hourly rate multiplied by the number of hours actually worked in the project,</p> <p>c) was the working time documented with the time sheet showing the total working time.</p>		
5	<p>Are the salaries expenditures limited to gross salaries including social security charges and other remuneration-related costs that:</p> <p>a) have been defined in a contract, service contract or other documents of equivalent probative value,</p> <p>b) comply with the national legislation,</p> <p>c) comply with the internal remuneration regulations or remuneration practices applying to all employees in the organization,</p> <p>d) cannot be recovered by the employer.</p>		
6	<p>Are the following documents available:</p> <ul style="list-style-type: none"> • Labour contract, contract other than a labour contract • Responsibilities specified in the job description • Payrolls or other documents of equivalent probative value • Proofs of payment • Attendance lists • Timesheets (in case of hourly rate) 		
7	Were contracts other than labour contract (e.g. service contract) preceded by the appropriate procurement procedure depending on the value of the contract?		
8	If the cost of civil law contracts with the employee of the beneficiary is shown, does the scope of the contract exceed the employee's responsibilities specified in the job description within labour contract?		
9	Were the salary-related charges fully paid?		

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10	If awards/bonus payments/ allowances were submitted for reimbursement - were the eligibility criteria indicated in the Programme documents satisfied?		
5.2	Verification of the lump sum		
11	If the beneficiary received the lump sum for the direct costs of the staff, were the direct costs of the staff submitted for reimbursement within real costs, and was the lump sum correctly calculated and is equal to the amount requested in the grant contract?		
12	Is the physical progress shown in the narrative report and covered by lump sum adequate to the progress of the project?		

6. Expenditures Verification - Category of expenditures - TRAVEL AND SUBSISTENCE COSTS

No.	Question	Yes/No Not Applicable	Remarks
1	Are the travels related to the tasks planned in the project?		
2	Was the travel documented (agenda, invitation, tickets, bills, invoices)?		
3	Was the travel expenditures incurred and settled in accordance with the national legislation or internal regulations of the beneficiary (amount of per diems / lump sums, etc.)?		
5	In case of providing food by the organizer of the meeting, was the amount of the per diems reduced accordingly?		



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4	Were the private means of transport (TAXI, company car, private car) selected in accordance with the Programme rules?		
5	Is the travel time consistent with the date of the event? <i>(arrival and departure time is not longer than 1 day from the start and the end of the event. In case of a longer stay, were the cost savings proved?)</i>		
6	/if applicable/ Are the expenditures of the travel outside the Programme area eligible according to the Programme rules?		

7. Expenditures Verification - Category of expenditures - EQUIPMENT AND SUPPLIES

No.	Question	Yes/No Not Applicable	Remarks
1	Did the beneficiary submit the contract with the contractor?		
2	Did the beneficiary submit the delivery acceptance note or is there the relevant information attached to the invoice?		
3	Was the purchase foreseen in the Full Application Form?		
4	Is the scope of performed deliveries consistent with the contract with the contractor?		
5	Was the content scope implemented within the deadline indicated in the contract with the contractor?		
6	Was the scope of performed work performed at the price agreed in the contract with		



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	the contractor?		
7	Were the expenditures being verified incurred in accordance with the public procurement law? Should they? /if YES, in Remarks should be entered if and when the appropriate checklist for control of public procurement was filled in/		
8	In case the beneficiary resigned from carrying out the proceedings in accordance with the public procurement law, was he entitled to do this?		
9	Were the expenditures being verified incurred in accordance with the principle of competitiveness? Should they? /if YES, the list should include a checklist to examine the Programme principle of the offer policy and information on the outcome of this verification /		
10	In case the beneficiary resigned from carrying out the proceedings in accordance with the principle of competitiveness, was he entitled to do this?		
11	In case the beneficiary made changes to the concluded contracts / signed the annexes, was it in accordance with the provisions and contract concluded with the contractor?		
12	/if applicable/ If there is a cost of the workplace equipment - is the workplace equipment related to the employee performing the tasks within the project?		
14	/if applicable/ If the beneficiary purchased used fixed assets, is it in accordance with the Programme rules?		

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15	Were the purchased fixed assets included in the fixed assets record?		
16	Is the serial number on fixed asset equal to the number entered in the fixed assets record?		<i>Refers to the on-the-spot control</i>

8. Expenditures Verification - Category of expenditures –SERVICES

No.	Question	Yes/No Not Applicable	Remarks
1	Did the beneficiary submit the contract with the contractor?		
2	Did the beneficiary submit the service acceptance note or is there the relevant information attached to the invoice?		
3	Is the scope of performed services consistent with the contract with the contractor and the Full Application Form?		
4	Was the content scope implemented within the deadline indicated in the contract with the contractor?		
5	Were the expenditures being verified incurred in accordance with the public procurement law? Should they? /if YES, in the Remarks should be entered if and when the appropriate checklist for control of public procurement was filled in/		
6	In case the beneficiary resigned from carrying out the proceedings in accordance with the public procurement law, was he entitled to do this?		
7	Were the expenditures being verified incurred in accordance with the principle of		



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	competitiveness? Should they? /if YES, to the list should be attached a checklist to examine if principle of competitiveness and information on the outcome of this verification /		
8	In case the beneficiary resigned from carrying out the proceedings in accordance with the principle of competitiveness, was he entitled to do this?		
9	Does the contract with the contractor clearly state the duties, contract duration and due remuneration?		
10	Was the scope of work performed made at the price agreed in the contract with the contractor?		
11	Is there evidence of task performance by the contractor?		
12	In case the beneficiary made changes to the concluded contracts / signed the annexes, was it in accordance with the provisions and contract concluded with the contractor?		
13	Did the beneficiary provide evidence of training / events?		
14	Does the provided documentation confirm that the training / event was held for the target group specified in the Full Application Form?		
15	Were not external services outsourced to another beneficiary participating in the project?		



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9. Expenditure Verification - Category of expenditures - INFRASTRUCTURE COMPONENT

No.	Question	Yes/No / Not applicable	Remarks
1	Did the beneficiary submit the contract to the contractor?		
2	Did the beneficiary provide the acceptance note or put the relevant remark on the invoice ?		
3	Was the purchase provided for in the Full Application Form?		
4	Is the scope of performed works consistent with the contract with the contractor?		
5	Are the purchased fixed assets used for the purpose specified in the Full Application Form ?		
6	Was the scope of works done at the price agreed in the contract with the contractor?		
7	Was the content scope implemented within the deadline indicated in the contract with the contractor?		
8	In the case of acquisition of real estate, were not the limits laid down in the Programme documents exceeded?		
9	Was the acquisition cost of the property shown in the project in the correct amount / proportion?		
10	Were the expenditures being verified incurred in accordance with the public procurement law? Should they?		If YES, in the remarks / comments please enter if and when the appropriate checklist for control of public procurement was filled in.

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11	In case the beneficiary has resigned from carrying out the proceedings in accordance with the public procurement law, was he entitled to do this?		
12	Have the expenditures being verified incurred in accordance with the principle of competitiveness? Should they? /if YES, to the list should be attached a checklist to examine if principle of competitiveness and information on the outcome of this verification /		
13	In case the beneficiary resigned from carrying out the proceedings in accordance with the principle of competitiveness, was he entitled to do this?		
14	In case the beneficiary made changes to the concluded contracts / signed the annexes, was it in accordance with the provisions and contract concluded with the contractor?		
15	Were legally required permits and documents (eg. building permit, the application works, environmental decision, the assessment of impacts on the environment) delivered?		
16	Is there a document confirming the right to dispose of the property / place of investment / construction works?		

10. Expenditure Verification - Category of expenditures - ADMINISTRATIVE COSTS

No.	Question	Yes / No / Not applicable	Remarks
1	Didn't the lump sum not exceed the rate approved in the Full Application Form?		
2	If the beneficiary received a lump sum for indirect costs (postal, courier and similar services, archive, office supplies and other consumables, office maintenance, office rental, insurance, telephone, electricity, heating, cleaning of bank charges) weren't		

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	these expenditures presented as real costs in the statement?		
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11. Control of compliance with the information and visibility requirements

No.	Question	Yes / No / Not applicable	Remarks
1	Did the information and visibility activities and materials contain the necessary information according to the Programme requirements, including whether they were marked with the logo of the Programme, the EU symbol, containing information about the Programme co-financing?		
2	Were fixed assets, e.g. the room where the event took place (e.g. conference, training, office supplies / publications) marked in accordance with the Programme rules?		
4	Did the Beneficiary inform the public of the received support by the Programme by posting on its website [if there is any] a brief description of the operation, proportional to the level of support, including its objectives and results, and highlighting the EU financial support / if the obligation arises from the Programme rules/?		
5	Did the Beneficiary respect the Programme rules on information and promotion?		
6	Are costs incurred for the information and visibility activities necessary to achieve the objectives of the project?		

12. Control of the filling the task in the Project by lead beneficiary

No.	Question	Yes / No / Not applicable	Remarks
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1	Is consolidated report, prepared by the Lead Beneficiary, drawn up properly in terms of accounting and was the achievement of the project indicators properly shown?		
2	Did the Lead Beneficiary ensure that the expenditures provided by other beneficiaries had been checked by the appropriate auditor?		
3	Does the Lead Beneficiary provide the other beneficiaries with a part of the advance due to the partner in accordance with the partnership agreement and the grant contract as soon as possible and in total?		(Please enter the date of receipt of payment)
4	Does the Lead Beneficiary do not deduct or suspend any amounts or impose any specific fees or other charges with equivalent effect which would cause a decrease in the amount of advances to the other beneficiaries?		

13. Other elements of expenditure eligibility verification

No.	Question	Yes No Not applicable	Remarks
1	Did, during the control of the estimation of the value of public contracts, the controller obtain assurance that the beneficiary did not split the contract for parts by, for example, <ul style="list-style-type: none"> • analysis of the procurement plan, • analysis of concluding contracts in terms of scope / type, • analysis of planned expenditures during project implementation in terms of convergence of scope / type. 		
2	Was it ensured during the audit that the following expenditures were not reported as eligible:		



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	<p>a) debt and debt service charges (interest);</p> <p>b) provisions for losses or liabilities,</p> <p>c) costs declared by the beneficiary and already financed from the Union budget,</p> <p>d) purchase of land or buildings for an amount exceeding 10% of the eligible expenditure of the project,</p> <p>e) foreign exchange losses,</p> <p>f) duties, taxes and charges, including VAT, except where no recovery is possible under applicable national tax laws, unless otherwise specified in the relevant provisions agreed with partner countries involved in cross-border cooperation,</p> <p>g) loans to third parties,</p> <p>h) fines, financial penalties and expenditures related to litigation,</p> <p>i) contributions in kind, including volunteering.</p>		
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SUMMARY
(Obligatory Part)

No.	Question	Yes No Not applicable	Remarks
1	Are the expenditures in the submitted requests for payment so far consistent with the eligibility rules in force in the Programme, as specified in the Programme Manual?		
2	Is the project documentation kept in a way that ensures availability, confidentiality and security, and the correct audit trail?		
3	Were there found any ineligible expenditure during the audit?		
4	Was a conflict of interest identified or are there any indications that such a conflict may exist?		

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5	Was there any evidence of violation of EU rules on state aid (if applicable), environmental protection and equal opportunities during inspections?		
6	Does the auditor identify risks for proper project implementation?		
7	Is there a need for the beneficiary to correct the project interim reports submitted so far?		
8	Is there any need to notify the JTS that ineligible expenditure were found and the need to initiate the procedure for recovery of incorrectly made payments?		
9	Were recommendations from previous audits of the project implemented? /if applicable/		
NOTES			
ANNEXES	- eg. list for ex-post controls of public procurement procedures, etc.		

Auditor's data	
Name	
Signature	
Date	

