**EV4**

**CHECKLIST FOR THE EXPENDITURE VERIFICATION**

of a Grant Contract
under the Kolarctic CBC Programme

***Name of the project***

|  |
| --- |
|  |

***ID code of the project***

|  |
| --- |
| KO |

***Official name of the Beneficiary***

|  |
| --- |
|  |

***Reporting period (dd/mm/yyyy-dd/mm/yyyy)***

|  |
| --- |
|  |

|  |  |  |
| --- | --- | --- |
| **Role of the beneficiary in the project:** | **\_\_ Lead Partner** | **\_\_ Partner** |
|  |
| **General remarks of the auditor/public officer (if any):** |

|  |
| --- |
|  |
| Date: |
| Name of the auditor: |
| Signature: |

**The checklist shall be attached to the Expenditure verification report.**

|  |
| --- |
| **TYPE OF VERIFICATION** |
| Type of the verification: | **[ ]** Only desk-based check**[ ]**  Includes on-the-spot verification |
| On-the-spot verification(s) | Date: Place(s):[ ]  premises of the beneficiary <indicate address> [ ]  place of project outputs <indicate address>[ ]  other (please indicate)<indicate address> |
| Format in which documents were made available | [ ]  original (including electronic)[ ]  copies (including electronic) |

|  |
| --- |
| **FORMAL CHECKS** |
| **Checks** | **Yes/No or****N/A** | **Comments** |
| Application Form, Budget and Logical Framework in force, as approved by the JMC, are available  |  |  |
| Grant Contract signed by both parties (MA and Lead Beneficiary) is available |  |  |
| Addendum of any modification of the Grant Contract is available |  |  |
| Partnership Agreement signed by all project beneficiaries is available |  |  |
| Narrative report of the beneficiary concerning the activities undertaken during the reporting period is available  |  |  |
| Financial report of the beneficiary is available |  |  |
| The total project budget in force is available |  |  |
| The individual budget of the partner in force is available |  |  |
| Declaration on the VAT status of the beneficiary is available (if VAT eligible cost) |  |  |

|  |
| --- |
| **GENERAL ELIGIBILITY CRITERIA** |
| **Please indicate exceptions/comments below the question** | **Yes/No or N/A** |
| All expenses have been actually incurred and paid by the beneficiary, and they can be verified on the basis of adequate original supporting documents |  |
| Comments: |
| All expenses are directly related to the project, necessary for its implementation, and they are in accordance with the approved budget  |  |
| Comments: |
| All expenses have been **incurred and paid between the** date of start of the project and the end date of the relevant reporting period or end of implementation period, with the following exceptions for the ¤ preparatory costs;* incurred after the publication of the call for proposals and before the submission of the grant application

¤ final report;* expenditure verification and final evaluation of the project, which may be incurred after the implementation period of the project
* expenses are paid before the submission of the final report
 |  |
| Comments: |
| Proofs of payments are available |  |
| Comments: |  |
| The exchange rate for converting expenditure incurred in national currency into Euro has been properly applied, in accordance with the provisions of the Grant Contract  |  |
| Comments: |
| Any recoverable VAT has been deducted from the amount of declared expenditure for all relevant items |  |
| Comments: |
| Any ineligible expenditure, including contributions in kind has been excluded from the declared expenditure  |  |
| Comments: |
| Expenses are identifiable and verifiable and accounted in accordance with accounting standards |  |
| Comments: |
| Expenses are reasonable, justified and in accordance with the principles of sound financial management, in particular regarding economy and efficiency |  |
| Comments: |
| Expenses comply with the requirements of applicable tax, labour and social legislation of the country in question |  |
| Comments: |

|  |
| --- |
| **ELIGIBILITY OF EXPENDITURE**  |
| PERSONNEL | **Yes/No or****N/A.** | **Comments** |
| The staff working in the project is indicated in the *Annex 2, 2.1 Personnel list* |  |  |
| Work contracts / any similar type of contract according to national rules / designation or secondment order of civil servant for all project staff is available |  |  |
| Contract/ designation or secondment order and/ or the related job description equals with the information of the *Annex 2; 2.1 Personnel list* |  |  |
| Payslips are available |  |  |
| Monthly timesheets are available\* |  |  |
| Timesheets are sufficiently detailed (name of the employee, date, time and description of the daily activity) |  |  |
| Timesheets are signed both by the employee and the employer |  |  |
| The method for calculating the hourly/daily rates and the calculation of the staff costs are available and correct. |  |  |
| The calculation of staff costs is based on real costs (real gross salary proved by payslips) and real worked hours (time spent on the project proved by timesheets) |  |  |
| Working time is according to the national legislation in force. |  |  |
| Any fringe benefits, rewards over the monthly salaries are excluded from the monthly/hourly/daily rate |  |  |
| Additional charges besides the social contribution charges (obligatory according to national rules) are excluded from the monthly/hourly/daily rate |  |  |
| The calculation of staff costs, that is the actual cost of the actual time devoted, is correct |  |  |
| Proof of payment of the salary is available\*\* |  |  |
| Proof of payment of the social charges and taxes is available |  |  |

\*Time sheet (Annex 6 Time sheet or electronic follow up) can be checked in sample basis but at least 1/3 of each employee´s time sheets shall be checked.

\*\*Only the salaries which are paid are eligible, reserves are not eligible

|  |  |  |
| --- | --- | --- |
| TRAVEL COSTS | **Yes/No or****N/A** | **Comments** |
| Travel costs are directly related to the project activities |  |  |
| Only travelling costs of the project staff or other persons taking part in the project are declared |  |  |
| Travel costs of the partner employees/associated partners and final beneficiaries are budgeted  |  |  |
| Authorisations of the missions are available (if obligatory according to national/ institutional rules) |  |  |
| Mission report signed by the travelling person is available (if obligatory according to national/ institutional rules) |  |  |
| All relevant supporting documents are available (invitation, agenda, list of participants, minutes, etc.) |  |  |
| Train/bus tickets, plane tickets, etc. are available |  |  |
| The most economical way of transport is used, in accordance with the internal procedures of the organisation |  |  |
| In case of use of own car or company car, calculation sheet prepared according to national or institutional rules stating at least the distance, the unit rate and the total costs of the travel is available |  |  |
| The expenses with subsistence costs should comply with the national legislation in force applicable for public institutions |  |  |

|  |  |  |
| --- | --- | --- |
| EQUIPMENT AND PURCHASES | **Yes/No or****N/A** | **Comments** |
| The equipment purchased is necessary for the project implementation and is foreseen in the approved Grant Contract |  |  |
| The equipment is used exclusively for project implementation |  |  |
| Documents on the selection of the suppliers are available  |  |  |
| The contract laying down the purchase of equipment in the framework of the project is available |  |  |
| Leasing contracts of the equipment are available |  |  |
| The evidence of the purchase of equipment is available (e.g. inventory of the equipment purchased) |  |  |

|  |  |  |
| --- | --- | --- |
| OFFICE COSTS | **Yes/No or****N/A** | **Comments** |
| Rent contract of the premises is available and equals with the paid rent |  |  |
| Rent costs of the part-time staff are allocated to the project according to the working hours |  |  |
| Other office costs of the part-time staff are not included to the direct costs  |  |  |
| Leasing contracts of the equipment are available |  |  |
| The evidence of the purchase of equipment is available (e.g. inventory of the equipment purchased) |  |  |

|  |  |
| --- | --- |
| EXTERNAL SERVICES AND SUBCONTRACTING |  |
| 1. **EXTERNAL EXPERTISE AND SUB-CONTRACTS**
 | **Yes/No or****N/A** | **Comments** |
| Services provided by the external experts are directly related to the project, the related activities are explicitly stated in the approved project plan |  |  |
| Documents on the selection of the external expert (or service company) are available  |  |  |
| Beneficiaries of the same project or any affiliated entity are not contracted as an external expert or a sub-contractor. |  |  |
| The contract laying down the services to be provided is available |  |  |
| The evidence of the work carried out by the service provider is available (studies, researches, analysis, etc.), as well acceptance of the works is available. |  |  |
| If applicable, the deliverables respect the information and publicity requirements of the Programme  |  |  |

|  |  |  |
| --- | --- | --- |
| 1. **MEETINGS AND EVENTS**
 | **Yes/No or****N/A** | **Comments** |
| Meetings and events are directly related to the project, the related activities are explicitly stated in the approved project plan |  |  |
| Documents on the selection of the service providers are available  |  |  |
| The contract laying down the services to be provided is available |  |  |
| The evidence of the work carried out by the service provider is available (invitation, agenda of the meeting, list of participants, photos of the event, etc.) |  |  |
| The promotional materials produced in the framework of the event respect the information and publicity requirements of the Programme  |  |  |
| For costs of catering, a list of participants is available |  |  |

|  |  |  |
| --- | --- | --- |
| 1. **FINANCIAL CHARGES AND GUARANTEE COSTS**
 | **Yes/No or N/A** | **Comments** |
| All costs are real, directly related to the project and have not been declared under other budget lines |  |  |
| Only eligible expenditure according to the Grant Contract are declared* charges for transnational financial transactions;
* bank charges for opening and administering the account or accounts where the implementation of a project requires a separate account or accounts to be opened;
* the cost of guarantees provided by a bank or other financial institution to the extent to which the guarantees are required by national or Community legislation;
* legal consultancy fees, notarial fees if they are directly linked to the project and are necessary for its implementation
 |  |  |

|  |  |  |
| --- | --- | --- |
| 1. **VISIBILITY COSTS**
 | **Yes/No or****N/A** | **Comments** |
| Visibility and communication costs are directly related to the project  |  |  |
| The evidence of the work carried out by the service provider is available (brochures, project website, etc.) |  |  |
| According to this evidence, the information and publicity requirements of the Programme are respected |  |  |

|  |  |  |
| --- | --- | --- |
| 1. **OTHER SERVICES**
 | **Yes/No or****N/A** | **Comments** |
| Costs are directly related to the project and the related activities are mentioned in the approved Grant Contract  |  |  |
| Documents on the selection of the service providers or the sub-grants are available  |  |  |
| The contract laying down the services or the sub-grants to be provided is available |  |  |
| Beneficiaries of the same project or its affiliated entities are not contracted as an external expert, sub-contractor or sub-grantee |  |  |
| The evidence of the work carried out by the service provider is available (e.g. translation of project documents) |  |  |

|  |  |  |
| --- | --- | --- |
| INFRASTRUCTURE INVESTMENTS | **Yes/No or****N/A** | **Comments** |
| The building permit is issued on behalf of the beneficiary  |  |  |
| The project tracking and quality control work is covered by the relevant public supervising body, signed by the legal representative / project's technical designer and contractor according to the national requirements |  |  |
| Payment statements of works are signed and dated by the legal representative / technical representative, the tutor / supervisor inspector (with attesting certificate) and contractor according to the national requirements |  |  |
| The total amount of payment statements for work matches the value of the centralized work situation |  |  |
| Work execution is in accordance with the time schedule of works |  |  |
| Type and quantities of works performed and reflected in the payment statements are found on site  |  |  |
| Unit prices from payment situations are less than or equal to those from the winning bid unit prices which is attached to the contract execution |  |  |
| Works from payment situations are executed according to the time schedule and don’t exceed the contracted budget |  |  |

|  |  |  |
| --- | --- | --- |
| **INDIRECT ADMINISTRATIVE COSTS** | **Yes/No or****N/A** | **Comments** |
| Indirect administrative expenses - do not exceed the percentage specified in the partner´s budget |  |  |

|  |  |  |
| --- | --- | --- |
| **PREPARATION COSTS**  | **Yes/No or****N/A** | **Comments** |
| They are incurred after the publication of the call for proposals and before the submission of the grant application and included in the approved budget. |  |  |
| They are limited to travel and subsistence costs of staff employed by the beneficiaries. |  |  |

|  |  |  |
| --- | --- | --- |
| **PROCUREMENT** | **Yes/No or****N/A** | **Comments** |
| The procedure applied for the procurement of services, equipment or investments/infrastructure is adequate according to the Grant Contract, national and programme rules |  |  |
| Public procurements are documented (e.g. award criteria, requests for offers, offers, reports from evaluation committee, contracts are available) |  |  |
| There is no restriction for participation in tenders for reason of nationality of the tenderer |  |  |
| **LIST OF CONDUCTED PROCUREMENTS >3000 EUR** | **Contract value (EUR/RUB/SEK/NOK)** |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

|  |  |  |
| --- | --- | --- |
| **REVENUES** | **Yes/No or****N/A** | **Comments** |
| The Beneficiary reports revenues  |  |  |
| The revenues are real and adequately recorded |  |  |
| At the final report, there is no surplus of receipts over costs (non-profit) |  |  |

|  |  |  |
| --- | --- | --- |
| **INFORMATION AND PUBLICITY** | **Yes/No or****N.A.** | **Comments** |
| The requirements of programme´s communication and visibility instructions and the Grant Contract are respected |  |  |

|  |  |  |
| --- | --- | --- |
| **AUDIT TRAIL AND ACCOUNTING SYSTEM** | **Yes/No or****N.A.** | **Comments** |
| Specific accounting codes or other transparent methods are used for the project in the accounting system which allow the identification of costs allocated to the project |  |  |
| Computerised list of project expenditure and revenue can be obtained from the accounting system (except for staff and administrative costs) |  |  |
| The expenditure declared corresponds to the accounting records and supporting documents held by the Beneficiary |  |  |