



PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Operational and Authorising Unit

B3_1 Check List_Gestione degli Accordi con le BOs-Antenne _On the spot check

On the spot check - number			
BO			
Date of verification			
Information on the sampling of documents for verification /if applicable/			
Thematic modules of the checklist used during the	Inspected area	Yes	Not applicable
	1. Verification of activities planned	<input type="checkbox"/>	<input type="checkbox"/>



verification,	2. Verification of accounting records	<input type="checkbox"/>	<input type="checkbox"/>
	Verification of expenditure:		
	3. Expenditure in the category STAFF COSTS	<input type="checkbox"/>	<input type="checkbox"/>
	4. Expenditure in the category TRAVEL AND ACCOMMODATION	<input type="checkbox"/>	<input type="checkbox"/>
	5. Expenditure in the category EXTERNAL EXPERTISE AND SERVICE	<input type="checkbox"/>	<input type="checkbox"/>
	6. Expenditure in the category EQUIPMENT	<input type="checkbox"/>	<input type="checkbox"/>
	7. Verification of compliance with information and publicity rules	<input type="checkbox"/>	<input type="checkbox"/>



Thematic modules of the checklist:

1. **Verification of the implementation of activities planned**

No.	Question	Yes/No Not applicable	Notes/Comments
1	Is the description in the BO report consistent with the activities that have actually been carried out?		<i>/verification also by means of visual examination/</i>
2	Have activities been implemented consistently with the Working plan?		
3	Did the activities implemented reach the expected n. of beneficiaries?		
3	Are original accounting documents described in a manner indicating that expenditure has not been financed from different sources? <i>/in order to exclude the possibility of double financing/</i>		
4	Did the BO incur the expenditure in accordance with applicable procurement rules in the period covered by the verification?		<i>/If the contract has not been subject to a prior verification, a list on ex-post public procurement must be completed and</i>

			<i>attached /</i>
5	Did the BO applied the competitiveness principle if the procurement was below the thresholds in the period covered by the verification?		<i>A separate list can be attached if applicable on national level</i>

2. Verification of accounting records

No.	Question	Yes/No Not applicable	Comments
1	Are separate accounting records or a separate accounting code maintained for all transactions relating to the Programme?		
2	Has the expenditure been included in the accounting system?		<i>\[attention should be paid to the following records: "taking into account the buffer", "B" indicating a temporary introduction of records] Answer on the basis of the verified expenditure (100% or a sample)</i>
3	Are accounts reconciled with the bank statement?		<i>Answer on the basis of the verified expenditure (100% or a sample)</i>



4	Are all records, accounting and supporting documents easily accessible and filed so as to facilitate their examination?		
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3. Verification of expenditure - Expenditure in the category STAFF COSTS

No.	Question	Yes/No Not applicable	Comments
1	Does the scope of the employee's responsibilities include tasks related to the Programme?		
2	If the employee also performs tasks outside of the Programme has the method of calculating the cost of his/her salary been specified?		
3	Does the Staff costs category include the costs of persons who are not the employees of the hosting institution?		
4	Are time sheets available in case of employees involved in the Programme on a part-time basis and without a fixed number of working hours?		
5	Has an hourly rate been calculated in accordance with the		

	programme rules that applies to persons employed on a part-time basis with a variable number of hours of work per month?		
6	Have personnel costs been documented fairly and in accordance with the programme rules?		
7	If the cost of awards/bonuses/extras salaries has been included in the progress report - are they incurred in accordance with the eligibility rules specified in programme?		
8	Are procedures for hiring external staff respecting the principles of transparency, publicity and equal opportunity		
9	Are costs reported for human resources in line with the financial plan?		

4. Verification of expenditure - Expenditure in the category TRAVEL AND ACCOMMODATION

No.	Question	Yes/No Not applicable	Comments
1	Do travels concern the tasks planned in the action plan?		



2	Have trips been documented?		
3	Have the costs of travel and accommodation been incurred and calculated in accordance with the provisions of national law and programme rules?		
4	Has the means of transport been chosen in accordance with the programme rules?		
5	/if applicable/ Is the cost of travel outside the Programme area eligible and in accordance with the programme rules?		

5. Verification of expenditure - Expenditure in the category COST OF EXTERNAL SERVICES

No.	Question	Yes/No Not applicable	Comments
1	Has the BO externalised services?		
2	Does the contract concluded with the contractor specify clearly the		

	responsibilities, duration and amount of remuneration?		
3	Is the scope of services performed consistent with the contract concluded with the contractor and with the action plan?		
4	Has the service been completed within the deadlines set in the contract and within the set price?		
5	Has the expenditure been incurred in accordance with the national rules on Public Procurement ? /please specify in comments if and when the appropriate checklist for ex-post verification public procurement procedure was filled in, along with the information on the results of this verification/		
6	If under threshold, has the expenditure been incurred in accordance with the competitiveness principle?		
7	Has the scope of the work been carried out at the price specified in the contract concluded with the contractor?		
8	Is there a proof of completing the service defined in the contract , e.g. protocol of acceptance etc.?		
9	In case of amendment, is it consistent with the procurement provisions and allowed by the contract concluded with the		



	contractor?		
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6. Verification of expenditure - Expenditure in the category EQUIPMENT

No.	Question	Yes/No Not applicable	Comments
1	Has the BO purchased equipment?		
2	Has the BO submitted the acceptance protocol or included an appropriate information on the invoice that the equipment can be accepted?		
3	Is the scope of deliveries consistent with the financial plan and the BO budget?		
4	Has the delivery been completed within the deadlines and within the set price?		
5	Has the expenditure been incurred in accordance with the national/Programme rules on Public Procurement ? /please specify in comments if and when the appropriate checklist for		

	ex-post verification public procurement procedure was filled in, along with the information on the results of this verification/		
6	If under threshold, has the expenditure been incurred in accordance with the competitiveness principle?		
7	In case of amendment, is it consistent with the procurement provisions and allowed by the contract concluded with the provider?		
8	If the cost of equipment for a workplace has been presented, is it dedicated to the Programme and used by the person(s) employed in the BO at least on a half-time basis?		

7. Verification of compliance with information and publicity obligations

No.	Question	Yes/No Not applicable	Comments
1	Do activities and information and promotional materials contain the necessary information in accordance with the requirements of the		



	programme?		
2	Have fixed assets and the venue of the events (e.g. conference, training) been marked in accordance with the programme rules?		
3	Are the expenditure incurred for informational and promotional activities appropriate and necessary?		

SUMMARY
(mandatory part)

No.	Question	Yes/No Not applicable	Comments
1	Is the expenditure presented in previously submitted progress report consistent with the eligibility rules applicable under the Programme?		
2	Is documentation relating to the Programme stored in a manner that ensures its availability, confidentiality and security, and in accordance with the audit trail principle?		
3	Has ineligible expenditure been found during the verification?		
4	Does the controller identify threats for the proper implementation of the Programme?		
5	Does the BO need to correct the progress reports submitted so far?		
6	Is there a need to notify the MA about ineligible expenditure and to initiate the procedure of recovery of unduly paid amounts?		
7	Has the verification carried out by the controller resulted in the suspicion		



	of systemic irregularities?		
8	Have recommendations from previous verifications been implemented? /if applicable/		
9	Have any irregularities been found during the verification that would require reporting to the European Commission (OLAF)?		<i>If so, it should be specified which quarter of the year shall be subject to report</i>
10	Is it necessary to formulate recommendations as a result of the verification?		
NOTES			
ATTACHMENTS	- e.g. a list attached to the ex-post public procurement, checklist/ notification to the MA on irregular expenditure - etc. - etc.		

Controller/s	
Name	
Signature	
Date	