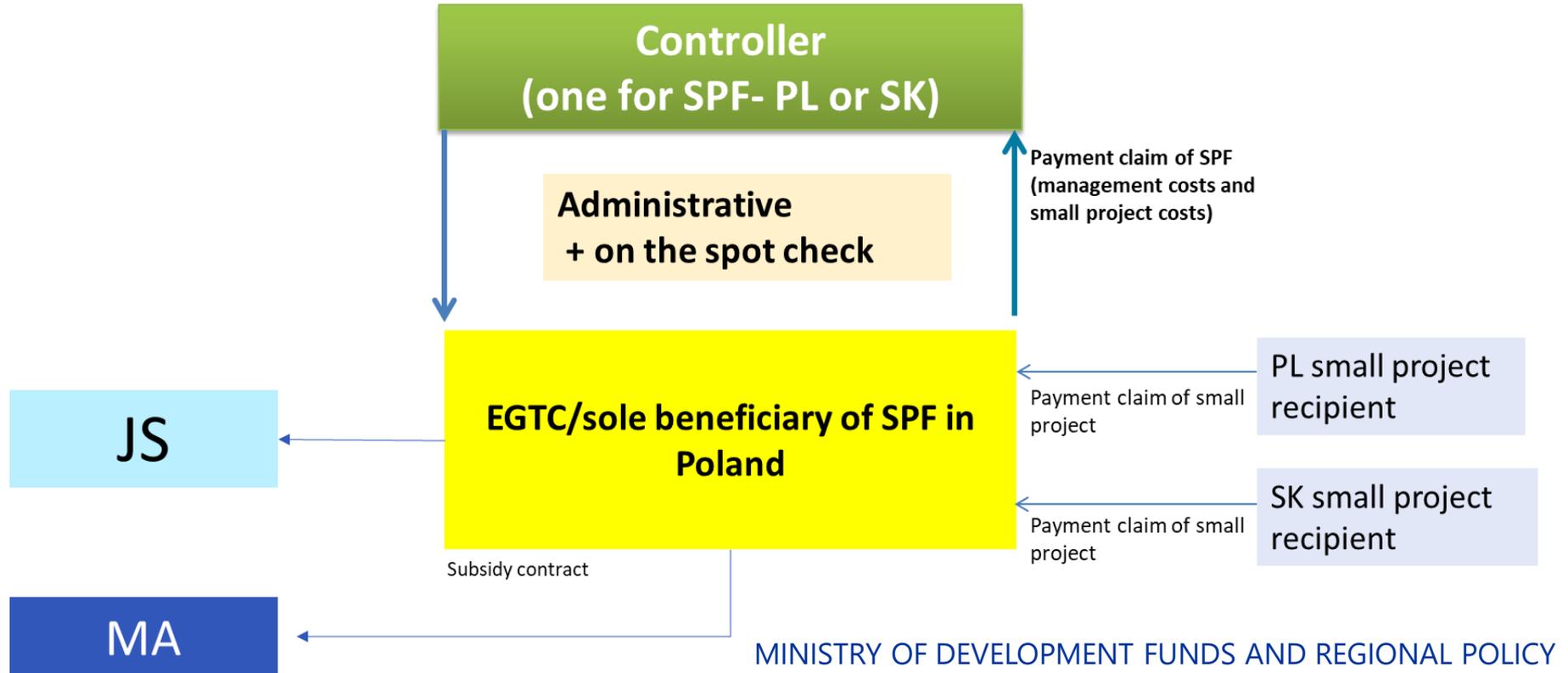


# Management verifications in Small Project Fund – Polish approach

13 September 2023

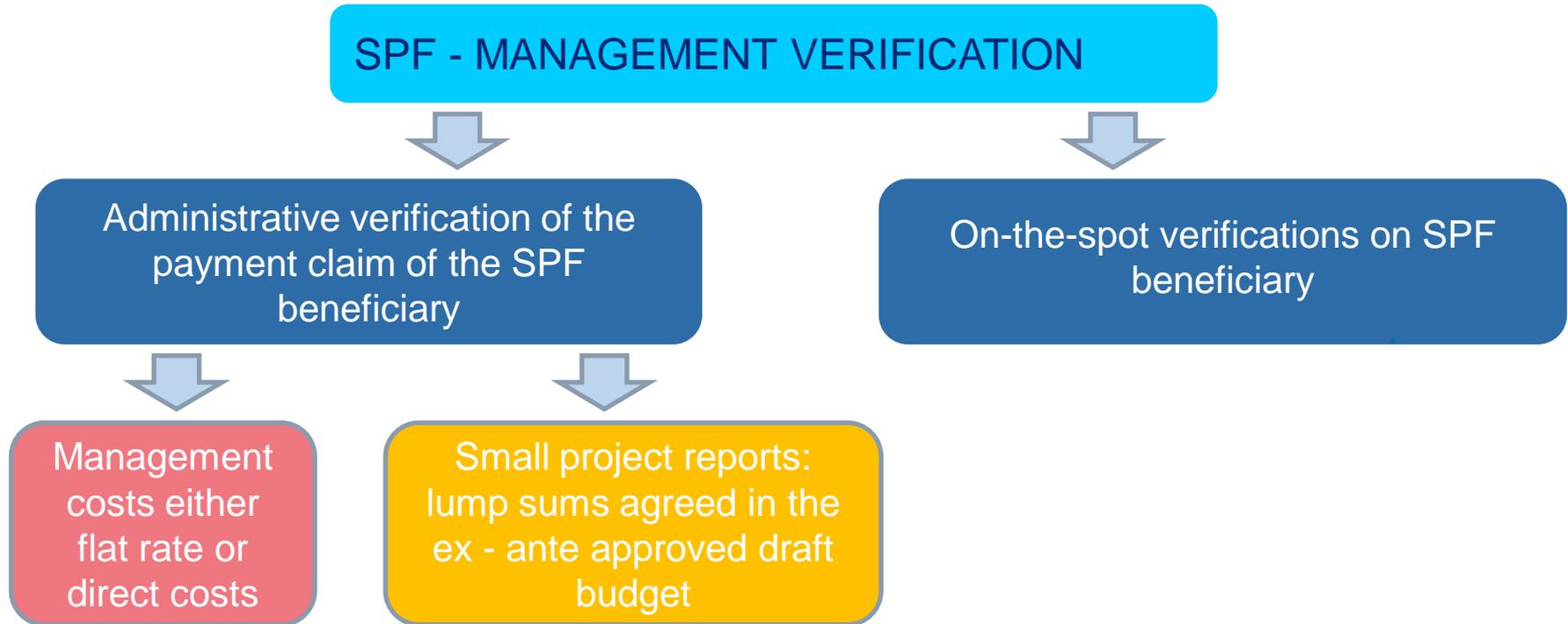
INTERACT on line meeting

## Management verifications – Polish approach



## Management verifications – Polish approach

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# Administrative verification:

## Risk-based methodology for selecting payment claims of SPF

Detailed verification

Simplified verification

The payment claim has been properly completed from the formal side

The payment claim is correct from the accounting point of view

The payment claim demonstrates progress in project implementation and indicators achievement

verification based on detailed documents proving eligibility of real costs or SCOs

## Detailed verification of SCOs in SPF includes:

### Flat rates:

- correct calculation is based on real costs and programme rules
- expenditures covered by FR are not presented in other cost categories
- how changes of cost categories influence FR

### Standard unit costs:

- activities are performed according to the Subsidy Contract
- costs are in line with those declared in AF
- correct calculation is applied (unit rate x number of units)

### Lump sums:

- the scope of tasks are in line with the AF
- indicators are achieved
- the amount equals the amount in AF
- there are no real costs declared

# Administrative verification (scope)

- costs of small projects PL and SK based on the sample (methodology) including indicators to be achieved
- management costs (either as real cost or calculated as flat rate)
- signed contracts for the implementation of small projects are compatible with application for co-financing of small projects,
- payments to small project recipients and advance payments if applicable
- horizontal policies and communication requirements

# Administrative verification (scope)

Controller may carry out an ad hoc inspection at the premises of a small project final recipient if:

- have any doubts about the documents
- documents do not provide the assurance of indicators achieved

# Administrative verification *(documents for indicators achievement)*

- ✓ **Acceptance protocols including basic parameters indicated in AF**
- ✓ **Photos and/or video documentation**
- ✓ **Use permit/ technical acceptance/ other documents required by national construction or administrative law for completion of the investment - if applicable**

# Administrative verification

*(documents for  
indicators achievement)*

- ✓ Attendance lists
- ✓ Workshop/ Promotion event program
- ✓ Photos and/or films
- ✓ Acceptance protocol for external services containing parameters indicated in AF
- ✓ Photos copy of the publication / Online or social media materials (a link to the website)

# On the spot verification *(scope)*

- Selection of small projects in accordance with the established procedures, e.g. in a non-discriminatory, transparent manner, using objective criteria (avoidance of conflict of interest)
- SPF beneficiary followed the procedures for setting lump sum amounts for the small project **(based on the draft budget)**
- Communication and publication obligations e.g. publication of list of small projects
- Access to documents
- Eligibility of management expenditures

# DRFAT BUDGET REQUIREMENTS FOR SPF BENEFICIARY

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**Make legitimate use of the list of the most frequently occurring expenditures**

**Correctly document the market value of expenditures**

**Correctly ascertain the % value of expenditures for personnel, administrative and travel costs (the % is calculated as flat rate)**

**Use the correct EUR exchange rate**

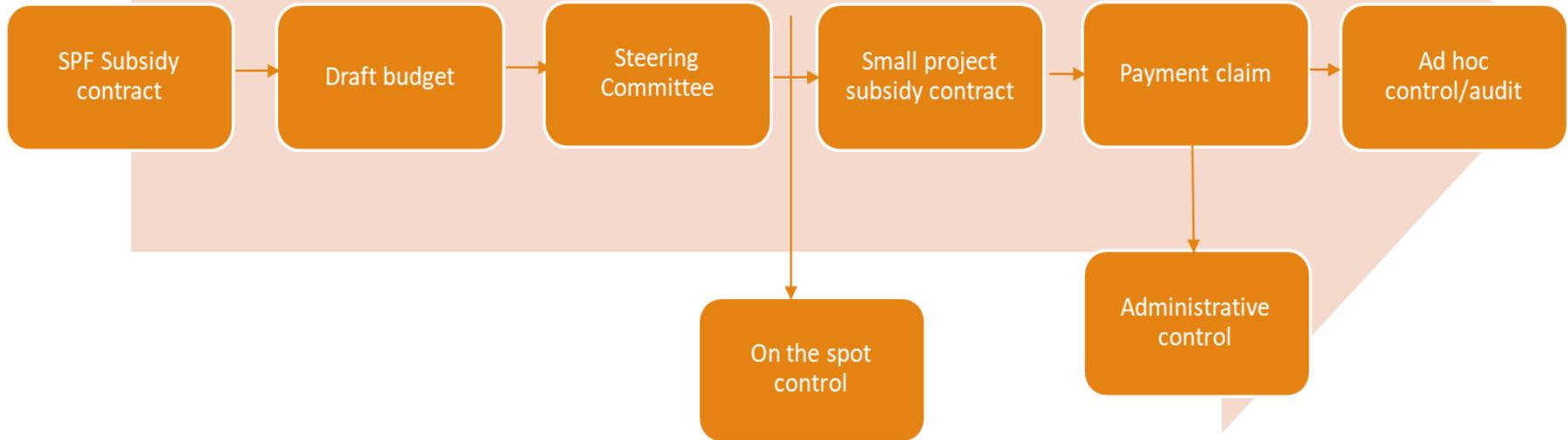
**Take into account the appropriate number of bids and do not omit other documents or steps in the procedure for ascertaining the lump sum**

## Possible questions on draft budget verification?

Question
Has the amount of <b>support been ascertained in accordance with</b> the adopted procedures?
Is the value of the <b>support amount documented in accordance with</b> the adopted procedures?
/if applicable/ Has the <b>calculation of lump sums for small projects been carried out in</b> a reliable, unquestionable manner (e.g. are the necessary documents available, have the appropriate number of offers been collected to estimate the lump sum)? Is it correct in terms of accounting and consistent with procedures (e.g. list of estimated expenses, list of offers)?
<i>(if no)</i>
Has the beneficiary been asked to <b>prove the correct estimation in accordance with</b> the accepted procedures of the value of the approved draft budget for the lump sum?
Has the beneficiary <b>provided evidence confirming the correctness of calculating the value of the draft budget</b> for the lump sum?
Does <b>the evidence</b> provided by the beneficiary <b>allow the calculation of the value of the draft budget for the lump sum to be considered correct?</b>
Was an <b>irregularity</b> detected by calculating the difference between the erroneously approved draft budget for the lump sum and its correct <b>value established during the control?</b>

# On the spot verification

WHEN ?



# On the spot verification *(corrections)*

If irregularities in draft budget are found after the certification to the Commission:

- the MA will impose a correction on the part of the SPF beneficiary's budget relating to management costs, as the irregularity relates to the SPF beneficiary's obligations.
- as a result, the error in estimating the lump sum will not affect the eligibility of amounts in small projects.



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