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ON-THE-SPOT VERIFICATION REPORT

ID number: M1.0.2.04.02.C01

Date of the on-the-spot verification: 27 May 2021

Contract title	Monitoring the prescription of diclofenac with the aim of optimization of its safe use
Contract number	CFCU/MNE/128
Grant beneficiary	Ministry of Education, Science, Culture and Sports
Type of the on-the-spot verification	planned <input checked="" type="checkbox"/> unplanned <input type="checkbox"/> (if the on-the-spot verification is unplanned, indicate the reason and the purpose of the on-the-spot verification)
On-the-spot verification performed by	Contract Manager 1. Jelena Vujadinović Financial Controller 2. Dragana Radunović 3. Sanja Bečanović

The on-the-spot verification for the above-mentioned grant contract was performed in the premises of the Institute for Medicines and Medical Devices of Montenegro (CInMED) on 27 May 2021, at 09:00am.

At the on-the-spot verification the representatives of Contracting Authority and beneficiary institution were present.

During the on-the-spot verification, representatives of the Contracting Authority reviewed following documentation: complete records of the documentation related to the original Contract and Addendum, Notification letters, secondary procurement, documentation regarding the implementation of the activities, financial supporting documentation and annexes supporting the narrative progress reports

The documentation which was the subject of detailed financial control and verification was as follows:

- Contracts;
- Timesheets;
- Payrolls;
- IOPPD forms;
- Invoices.

Documentation that has been verified has no irregularities.

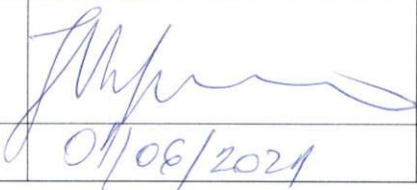

Accounting documentation (analytical cards) for all reporting periods will be submitted with the documentation required through the request for additional documentation.


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Regarding the annexes of the progress narrative reports reviews which are related to the implementation of action activities, no inconsistencies were found.

Regarding the tender documentation concerning secondary procurements conducted during previous reporting periods, no inconsistencies nor irregularities were found.

Visibility requirements were respected for all equipment.

Prepared by			
<i>Contract Manager</i>		<i>Financial Controller or other responsible person who participated in the OTSV</i>	
Name and surname	Jelena Vujadinović	Name and surname	Dragana Radunović
Signature		Signature	
Date	01/06/2021	Date	01/06/2021

Approved by Head of the IA	
Name and surname	Marija Vukčević
Signature	
Date	2/06/2021

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**ON-THE-SPOT VERIFICATION CHECKLIST
GRANT CONTRACTS**

ID number: M1.0.2.04.02.C01

Date of the on-the-spot verification: 27 May 2021

Contract title	Monitoring the prescription of diclofenac with the aim of optimization of its safe use	
Contract number	CFCU/MNE/128	
PIU	Ministry of Education, Science, Culture and Sports	
Beneficiary institution(s)	Institute for Medicines and Medical Devices of Montenegro (CInMED)	
Contacts of the Grant beneficiary	Name	
	Address	Bulevar Ivana Crnojevića 64a, 81000 Podgorica, Montenegro
	Tel. N°	+382(20)310 280; +382(69)380 186
	Fax N°	+382(20)310 581
Type of the on-the-spot verification	planned <input checked="" type="checkbox"/> unplanned <input type="checkbox"/> (if the on-the-spot verification is unplanned, indicate the reason and the purpose of the on-the-spot verification)	
Purpose of on the spot verification	Interim payment <input type="checkbox"/> Final payment <input type="checkbox"/> Other /specify/ Review of progress in the contract implementation covering the period of first 12 months	

Location of the on-the-spot verification	
On-the-spot verification performed by	Contract Manager 1. Jelena Vujadinović Financial Controller 2. Dragana Radunović 3. Sanja Bečanović
Representatives from the PIU and the beneficiary institution	/

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participating in the on-the-spot verification	
Representatives from the Grant beneficiary participating in the on-the-spot verification	

During the on-the-spot verifications, all the original supporting documents are stamped by the IA FC with the text "Name of the programme.....". *SOPEES 2015-2017*

Verifications	Yes	No	N/A
Have the activities been implemented in line with the contract as evident from original supporting documents:			
For the project team – contracts, timesheets, reports	✓		
For trainings/conferences/seminars – contracts, presentations, reports, agenda, attendance sheets, photos, etc.			✓
For supply of equipment, promotional materials – contracts, acceptance certificates, certificates of origin, availability of the equipment, functioning of the equipment, copies of the materials	✓		
For infrastructural activities - contracts, acceptance certificates, permissions for use, availability of the facility, functioning of the facility			✓
Comments/Exceptions found			
The activities were implemented during the implementation period of the contract, as evident from the supporting documents.	✓		
Comments/Exceptions found			
Does the beneficiary possess logical, systematic and complete records of the documents relating to the contract, for example original grant contract, addenda/ notifications/ requests for use of contingency, procurement documentation, documentation for the implementation of activities, documentation supporting the payments execution).	✓		
Comments/Exceptions found			
Guarantees required by the implemented tenders are available (tender, pre-financing, performance, etc.).			✓
Comments/Exceptions found			
The procurement procedures have been properly implemented, respecting the applicable rules (Annex IV of the Grant Contract).	✓		
Comments/Exceptions found			
The visibility requirements are fulfilled.	✓		
Comments/Exceptions found			
The expenditures were actually incurred by and pertain to the Grant			

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Verifications	Yes	No	N/A
beneficiary, as evident from the supporting documents (invoices, contracts, proof of work done, goods received or services provided etc.) except for simplified costs options			✓
Comments/Exceptions found			
For costs simplified option the beneficiary possesses documents which justify the calculation of costs (unit/lump sum/flat rate)			✓
Comments/Exceptions found			
The information in the Financial Report reconciles to the accounting records (e.g. trial balance, general ledger accounts, sub ledgers etc.).	✓		
Comments/Exceptions found			
The expenditures comply with the cost eligibility criteria, set out in Article 14 of the General conditions.	✓		
Comments/Exceptions found			
If there have been changes in the implementation of the contract budget, have that changes been reflected in addenda/notification.	✓		
Comments/Exceptions found			
Where exchange rates are to be used for conversion to EUR, the official Commission rate is applied.			✓
Comments/Exceptions found			
The expenditures exclude taxes and/or VAT.	✓		
Comments/Exceptions found			
Does the beneficiary possess the documents pertaining to VAT exemptions?	✓		
Comments/Exceptions found			
If VAT is accepted for IPA financing, there are proofs that the grant beneficiary cannot have it reimbursed			✓
Comments/Exceptions found			
Are there receipts earned by the project to be checked at the end of the contract? <i>/if Yes, they need to be deducted from the eligible costs/</i>			✓
Comments/Exceptions found			
<i>Human resources</i>			
Staff salaries are based on actual gross salaries and they are covering social charges and other statutory costs included in the remuneration, except for simplified costs options.	✓		
For costs simplified option the beneficiary possesses documents which justify the calculation of costs (unit/lump sum/flat rate)			

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Verifications	Yes	No	N/A
Comments/Exceptions found			
If staff are not working full time under the project, the percentage is indicated in the contract and the salary is correctly calculated, except for simplified costs options. <i>/only for people working part-time for project purposes/</i> For costs simplified option the beneficiary possesses documents which justify the calculation of costs (unit/lump sum/flat rate)	✓		
Comments/Exceptions found			
<i>Travel</i>			
Travels made were necessary for the implementation of contract activities			✓
Comments/Exceptions found			
In case of travel done with a public transport system, there are available original proof (train ticket, air plane ticket and boarding passes, bus ticket etc.), except for simplified costs options. For costs simplified option the beneficiary possesses documents which justify the calculation of costs (unit/lump sum/flat rate)			✓
Comments/Exceptions found			
In case of travels done by a car, where the car is rented, there are original supporting bills from the renting company and the petrol station, except for simplified costs options. For costs simplified option the beneficiary possesses documents which justify the calculation of costs (unit/lump sum/flat rate)			✓
Comments/Exceptions found			
In case of travels done by a car, where the car is of a team member, there is a log book witnessing the travels carried out.), except for simplified costs options. <i>/the number of kilometres done, the localities visited, the travel days, the car used etc./</i> For costs simplified option the beneficiary possesses documents which justify the calculation of costs (unit/lump sum/flat rate)			✓
Comments/Exceptions found			
<i>Local office</i>			
There are available original proofs for costs related to: stationary; photocopying; mailing; office rent; telephone, fax and internet; heating, electricity etc. except for simplified costs options. For costs simplified option the beneficiary possesses documents which justify the calculation of costs (unit/lump sum/flat rate)	✓		

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Verifications	Yes	No	N/A
Comments/Exceptions found			
Specific check deriving from the provisions of the contract/purpose of the on-the-spot verification to be defined			✓
Comments/Exceptions found			

Note: Depending on the type of question/examined process or document, questions in the Checklist shall be filled in either by IA Contract manager or Financial controller.

Questions given in the Checklist are non-exhaustive.

Summary of the on-the-spot verification/Full list of documentation examined:

- Visibility requirements were respected.
- Regarding the annexes of the progress narrative reports reviewed, no inconsistencies were found.
- Regarding the tender documentation conducted during the previous reporting period no irregularities or inconsistencies were found.

- The documentation which was the subject of detailed financial control and verification was as follows:

- Contracts
- Timesheets
- Payrolls
- IOPPD forms
- Invoices

Documentation that has been verified has no irregularities

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Conclusions

Yes	No	N/A	Conclusions
✓			The implemented activities follow the implementation schedule
✓			The Grant beneficiary keeps full, accurate and regular records of the implementation of the activities which reconcile with the information in the report/implementation schedule
		✓	The exceptions found require deductions from the payments made/costs accepted or suspension of payments planned. <i>/if any, details shall be explained in the OTSV report/</i>
			<i>Specific conclusion deriving from the purpose of the on-the-spot to be defined</i>
	✓		Has an irregularity been detected?
	✓		An irregularity has been detected and the Irregularity Officer has been duly notified

Verifications performed by

<i>Contract Manager</i>		<i>Financial Controller</i>	
Name and surname	<i>Jelena Vignjancina</i>	Name and surname	<i>Dragana Radunovic SANA BEČANOVIĆ</i>
Signature	<i>[Signature]</i>	Signature	<i>[Signature]</i>
Date	<i>27/05/2021</i>	Date	<i>27/05/2021</i>

Representative of the Grant Beneficiary participated and co-signed

Name and surname	<i>[Signature]</i>
Signature	<i>[Signature]</i>
Date	<i>27/05/2021</i>



Montenegro

Ministry of Finance and Social Welfare

Directorate for Finance and Contracting of the EU Assistance Funds

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Attendance sheet

Topic: Monitoring the prescription of diclofenac with the aim of optimization of its safe use CFCU/MNE/128

- On-the-spot-verification

Date: 27 May 2021

Place: CInMED premises, 09:00h

#	Name and surname	Institution	Position	Contact	Signature
1.	Maja Stanković	CInMED	Project Manager	maja.stankovic@cinmed.me	Maja Stankovic
2.	Denis Režević	CInMED	Project Coordinator	denis.rezevic@cinmed.me	Denis Rezevic
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6.	Aleksandra Janović	CInMED	financial assistant	aleksandra.janovic@cinmed.me	Aleksandra Janovic
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10.	Sanja Bečanović	CFCU	FC	sanja.becanovic@wif.gov.me	Sanja Becanovic