

### Declaration on Verification of Expenditure

Project part Identification Number:	HUSRB/23S/31/006
Acronym:	SWIMab
Name of controlled project Partner:	Makói Úszó Klub Sportegyesület
Member State / Partner Country in which the Partner is located:	Hungary
Organisation / Control Body issuing the Declaration on Verification of Expenditure:	Széchenyi Programiroda Nonprofit Kft. Kelet-magyarországi Ellenőrzési Osztály Békéscsaba
Controller responsible for the verification:	

Reporting period for which the declaration is issued:	01.11.2025 to 31.12.2025		
Declaration number:	Regular No.: 5 Corrective No.:		
Total amount of expenditure verified and covered by the present Declaration:	4 813,02 EUR		
Amount of EU contribution verified and covered by the present Declaration:	4 091,05 EUR	Co-financing rate:	85,00 %
Amount of national contribution verified and covered by the present Declaration:	481,28 EUR	Co-financing rate:	10,00 %
Amount of own contribution verified and covered by the present Declaration:	240,69 EUR		5,00 %

<b>I. Based on the documents provided for the amount verified I, the undersigned, representing the Control body hereby declare that:</b>	
1.	Expenditure is in line with EU, programme and national eligibility rules and complies with conditions for support of the project and expenditure as outlined in the subsidy contract.
2.	Expenditure is supported by invoices or accounting documents of equivalent probative value, with exception of simplified costs options.
3.	Expenditure was incurred and paid (with the exceptions of cost of simplified cost options) within the eligible time period of the project and was not previously verified.
4.	Expenditure based on simplified cost options (if any) is correctly calculated and the calculation method used is appropriate.
5.	Expenditure verified on the basis of real costs actually incurred and paid and the income (also from simplified cost options) is either properly recorded in a separate accounting system or has an adequate accounting code allocated. The necessary audit trail exists and everything was available for inspection.
6.	Expenditure in currency other than Euro was converted using the correct exchange rate.
7.	Relevant EU/national/institutional and programme public procurement rules were observed.
8.	Environmental protection rules, EU and programme publicity rules were observed.
9.	Co-financed products, services and works were actually delivered.
10.	Expenditure is related to activities in line with the project form and the subsidy contracts.
11.	Expenditure verified is not affected by irregularity or any suspected irregularity.
<b>II. Based on the document provided, I have not found any evidence of:</b>	
1.	Infringements of rules concerning sustainable development, equal opportunities and non-discrimination, equality between men and women and state aid.
2.	Double financing of expenditure through other financial source(s).
<b>III. I hereby confirm that the verification of the Partner report was done precisely and objectively.</b>	
<b>IV. The control methodology and scope, control work actually done as well as ineligible expenditures are documented in Annex A. Verified expenditure per budget categories is documented in Annex B.</b>	

I and the department I represent are independent from the project's activities and financial management and authorized to carry out the control.

02.04.2026

Date

Name of the representative of the Control Body

## Annex "A" to the Declaration on verification of expenditure

Project part Identification Number:	HUSRB/23S/31/006
Acronym:	SWIMab
Name of controlled project Partner:	Makói Úszó Klub Sportegyesület
Reporting period for which the declaration is issued:	01.11.2025 to 31.12.2025
Declaration Number	Regular No.: 5 Corrective No.:
Report submission date: (First online submission date)	18.02.2026
Date(s) of requests for clarifications (if applicable)	27.02.2026, 20.03.2026
Date of receipt of satisfactory clarifications (last completion date), if applicable	23.03.2026

### I. Methodology of the Verification

Risk based verification according to the programme methodology was applied			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Amount of ineligible expenditure deducted by the Control Body and short explanation:			4 884,88 EUR	
Supplier name	Invoice number	Deducted amount	Justification of deduction	
Losonczy-Tóth József E.V.	LJ-2025-13	1 155,67 EUR	Missing supporting documents of fulfillment	
Losonczy-Tóth József E.V.	LJ-2025-38	866,76 EUR	Missing supporting documents of fulfillment	
Losonczy-Tóth József E.V.	LJ-2025-46	514,98 EUR	Missing supporting documents of fulfillment	
Losonczy-Tóth József E.V.	LJ-2025-52	288,92 EUR	Missing supporting documents of fulfillment	
Losonczy-Tóth József E.V.	LJ-2025-69	162,19 EUR	Missing supporting documents of fulfillment	
ROVER Kereskedelmi és Szolgáltató Korlátolt Felelősségű Társaság	ROVER-2025-1403	1 896,36 EUR	On the spot check revealed that the invoice submitted in the I+ system is different from the original version of the invoice. The original version of the invoice did not contain the clause described in the Eligibility Manual for Hungarian Partners. The documents did not contain the serial number of the purchased equipment, so the	

			laptops were not identifiable on the spot.
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### II. On-the-spot check

Number, date and place of on-the-spot checks performed in the period covered by the present declaration on verification of expenditure:	1. 2026.03.30. Makó
Sampling method used:	No
Main findings of on-the-spot check(s) in the period covered by the present declaration on verification of expenditure:	The reported amount of invoice No. ROVER-2025-1403 is not eligible.
In case of deficiencies discovered by the Control Body in the course of on-the-spot check, the following measures were taken by the Partner in order to ensure compliance with the subsidy contract and the applicable Community and national rules:	On the spot check revealed that the invoice submitted in the I+ system is different from the original version of the invoice. The original version of the invoice did not contain the clause described in the Eligibility Manual for Hungarian Partners. The documents did not contain the serial number of the purchased equipment, so the laptops were not identifiable on the spot. A third clarification letter issued, but the partner's answer remained unsatisfactory. Supplementary on the spot check record issued as seen among the uploaded documents.
Type of (documentary) evidence of on-the-spot check(s) performed, documentary evidence is kept by the Control Body. Records are kept at the Control Body:	On the spot check record Supplementary on the spot check record

### III. Irregularities

Irregularity was suspected by the Controller in course of administrative (desk base checks) or on-the-spot check:	No
The competent national body/national authority was informed about the irregularity suspected by the Controller:	No
If irregularity case is suspected during the verification, please shortly describe the case. Please include detailed financial information:	
Irregularity suspicion number	Description
N.a.	N.a.

02.04.2026

Date

Name of the representative of the Control Body

### Annex "B" to the Declaration on verification of expenditure

Project part Identification Number:	HUSRB/23S/31/006
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Name of controlled project Partner:	Makói Úszó Klub Sportegyesület
Reporting period for which the declaration is issued:	01.11.2025 to 31.12.2025
Declaration Number	Regular No.: 5 Corrective No.:

I. Total amount of eligible expenditure verified and covered by the present declaration according to Budget Categories as follows:

	Declared expenditure (total amount declared in EUR)	Eligible expenditure (EUR)	Difference (EUR)	Difference (%)
1. Staff costs	1 423,48	446,51	-976,97	-68,63
2. Office and administrative expenditure	213,53	66,98	-146,55	-68,63
3. Travel and accommodation	213,53	66,98	-146,55	-68,63
4. External expertise and services costs	7 221,07	4 232,55	-2 988,52	-41,39
5. Equipment expenditure	1 896,36	0,00	-1 896,36	-100,00
6. Infrastructure and works	0,00	0,00	0,00	0,00
7. Other costs (Budget type B. 40% flat rate)	0,00	0,00	0,00	0,00
<b>Total expenditures</b>	<b>10 967,97</b>	<b>4 813,02</b>	<b>-6 154,95</b>	<b>-56,12</b>

02.04.2026

Date

Name of the representative of the Control Body