**Annex 8.3**

**FLC Certificate**

**FLC Certificate**

**General information**

|  |  |
| --- | --- |
| ETC programme | Danube Transnational Cooperation Programme |
| Project Title |  |
| Project Acronym |  |
| Project Number |  |
| Name of Lead Partner |  |

**Report information**

|  |  |
| --- | --- |
| Approved implementation period |  |
| Reporting period |  |
| Report number |  |
| Report dated by project partner |  |
| Type of project report | preparation costs  partner report  final report |

|  |  |
| --- | --- |
| **2. Project Partner** | |
| Name of controlled project partner |  |
| Partner role in the project |  |

**FLC Documents**

**Accounting System**

|  |  |
| --- | --- |
| Account Purposes | a separate accounting system OR  an adequate accounting system |

**VAT**

|  |  |  |  |
| --- | --- | --- | --- |
| Recover Vat | **Yes** | **Partially** | **No** |
|  |  |  |

**Bank Account**

|  |  |  |  |
| --- | --- | --- | --- |
| IBAN And Bic Correct | | **Yes** | **No** |
|  |  |
| Comment |  | | |

**Partnership Agreement**

|  |  |  |  |
| --- | --- | --- | --- |
| Agreed And Signed | | **Yes** | **No** |
|  |  |
| Comment |  | | |

**Format of documents**

|  |  |  |  |
| --- | --- | --- | --- |
| Formats Made Available To Flc | **Original** | **Copy** | **Electronic** |
|  |  |  |

**FLC Report**

|  |  |
| --- | --- |
| **3. Designated Project Partner Controller** | |
| FLC body responsible for the verification |  |
| FLC organisation doing the verification |  |
| Division/Unit/ Department |  |
| Address |  |
| Country |  |
| Telephone Number |  |
| Email |  |
| Name of the controller |  |
| Job title |  |
| Email of the controller |  |
| Controller-Reviewer |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **4. Methodology of the Verification** | | | | | | |
| General methodology | desk-based | | on-the-spot | | | other |
| (if “on-the-spot” is selected as general methodology)  Date(s) of on-the-spot verification | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | |
| Location of on-the-spot verification | premises of project partner | project event/meeting | | | place of physical project out | |
| Focus on-the-spot verification |  | | | | | |
| (if “other” is selected as general methodology)  Please describe |  | | | | | |
| Sampling was applied | Yes | | | No | | |
| (if “yes” is selected)  Sampling method used |  | | | | | |
| Date of receipt of the partner report |  | | | | | |
| Start of control work |  | | | | | |
| Requests for clarifications |  | | | | | |
| Date of receipt of satisfactory clarifications |  | | | | | |
| End of control work (automatically filled in by eMS) |  | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **5. Expenditure declared and certified by budget line** | | | | | | | | | | | | |
|  | Declared current report | Declared previous report | Declared (A)  (total amount declared) | Certified current report | Certified previous report | Certified (B)  (total amount certified | Difference current report | Difference previous report | Difference (C=A-B)  (total amount deducted) | Certified current report  % | Certified previous report  % | Certified in % of Declared (B/A)\*100 |
| Staff cost |  |  |  |  |  |  |  |  |  |  |  |  |
| Office and admin. |  |  |  |  |  |  |  |  |  |  |  |  |
| Travel and accommodation |  |  |  |  |  |  |  |  |  |  |  |  |
| External expertise and services |  |  |  |  |  |  |  |  |  |  |  |  |
| Equipment |  |  |  |  |  |  |  |  |  |  |  |  |
| Infrastructure and works |  |  |  |  |  |  |  |  |  |  |  |  |
| Total expenditure |  |  |  |  |  |  |  |  |  |  |  |  |
| Net revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| Total eligible expenditure |  |  |  |  |  |  |  |  |  |  |  |  |
| Part of the expenditure was incurred outside (the Union part of) the programme area | | | | | | | | Yes | | No | | |
| (if ‘yes’ is selected) How much was certified? | | | | | | EUR \_\_\_\_\_\_\_ | | | | | | |

|  |  |
| --- | --- |
| **6.a. Description of finding, observation limitations** | |
| n.a. |  |

|  |  |
| --- | --- |
| **6.b. Conclusions and recommendations** | |
| n.a. |  |

|  |  |
| --- | --- |
| **6.c. Follow-up measures for the next progress Report** | |
| n.a. |  |

1. **Based on the documents provided and my verification and professional judgement as a first level controller, for the amount certified I certify that:**
2. Expenditure is in line with EU, programme and national eligibility rules and complies with conditions for support of the project and payment as outlined in the subsidy contract
3. Expenditure is supported by invoices or accounting documents of equivalent probative value, with exception of simplified costs options
4. Expenditure was actually paid with the exception of costs related to depreciations and simplified cost options
5. Expenditure was incurred and paid (with the exceptions above under “b”) within the eligible time period of the project and was not previously reported
6. Expenditure based on simplified cost options (if any) is correctly calculated and the calculation method used is appropriate
7. Expenditure (if any) within the meaning of with Article 20(2) of Regulation (EU) No 1299/2013 has been also verified
8. Expenditure reimbursed on the basis of eligible costs actually incurred is either properly recorded in a separate accounting system or has an adequate accounting code allocated. The necessary audit trail exists and all was available for inspection
9. Expenditure in currency other than Euro was converted using the correct exchange rate according to the rules of the DTP
10. Relevant EU/ national/ institutional and programme (public) procurement rules were observed;
11. EU and programme publicity rules were observed
12. Co-financed products, services and works were actually delivered
13. Expenditure is related to activities in line with the application form and the subsidy contract;
14. Expenditure verified is not affected by irregularity or any suspected irregularity
15. **Based on the documents provided, my verification and my professional judgement as a first level controller, I have NOT found any evidence of:**
16. Infringements of rules concerning sustainable development, equal opportunities and non-discrimination, equality between men and women and state aid
17. Double-financing of expenditure through other financial source(s)
18. Generation of undisclosed project-related revenue
19. **I hereby confirm that the verification of the expenditure was done precisely and objectively.**
20. **I hereby confirm that I am/the institution/department I represent is independent from the project's activities and financial management and authorised to carry out the control.**