**Annex 8.4**

**FLC Checklist  
for projects**

**FLC Checklist for projects**

**Audit Trail Checklist**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **General considerations / eligibility criteria** | **Accepted** | | | **Comments** |
| **Yes** | **No** | **n.a.** |
| Application Form approved by the MC (including any modifications) is available |  |  |  |  |
| Subsidy Contract signed by both parties (MA/JS and Lead Partner) is available |  |  |  |  |
| Addendum / approval of any modification of the Subsidy Contract is available if relevant |  |  |  |  |
| Partnership Agreement signed by the project partner concerned is available |  |  |  |  |
| Partner Report is available on the project partner’s activities performed in the relevant reporting period, including financial report |  |  |  |  |
| Costs are directly related to the initiation or implementation of the project as approved by the Monitoring Committee and are essential for the achievement of the agreed project activities. |  |  |  | *e.g. Verify that costs:*   * *have been initially planned in the application form under this budget line OR* * *a written agreement of these costs exists from the MA/JS.* |
| Costs are correctly allocated to the relevant budget lines. |  |  |  | *e.g. Inspect list of expenditures.* |
| Costs are correctly allocated to the relevant work packages. |  |  |  |  |
| Written confirmation of the Lead Partner has been submitted to Controller in case of budget reallocations not exceeding the budget reallocation limit among WP/BL according to programme rules. |  |  |  |  |
| Costs are declared only once. |  |  |  | *e.g. Inspect the list of expenditure and verify that expenditures have not been declared twice in different budget lines or in previous reporting periods.* |
| No evidence of double-financing of expenditure through other financial source(s) has been found during the verifications. |  |  |  |  |
| [in accordance with Art 67(1)(a) of Reg. (EU) No 1303/2013]  Expenditure was incurred and paid within the eligibility period of the project, except for costs under simplified costs options. |  |  |  | *e.g. Implementation expenditure is incurred and paid within the starting date of the project set in the subsidy contract and the end of the relevant reporting period.* |
| [in accordance with Art 131 (2) of Reg. (EU) No 1303/2013]  Expenditure is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms, except for costs under simplified costs options. |  |  |  |  |
| [in accordance with Art 125(4)(a) of Reg. (EU) No 1303/2013]  Expenditure is supported by a proof of payment (bank account statements, bank transfer confirmations, cash receipts, etc.), except for costs under simplified costs options. |  |  |  |  |
| Costs are eligible in accordance with Art. 69(3)(a+b) of Reg. (EU) No 1303/2013 and Art 2(2) of Delegated Reg. (EU) No 481/2014 and the programme rules, i.e. ineligible expenditure has not been declared. |  |  |  | *e.g. verify that interest on debt, fines, financial penalties and expenditure on legal disputes and litigation; costs of gifts (except those not exceeding EUR 50 per gift where related to promotion, communication, publicity or information); costs related to fluctuation of foreign exchange rate, purchase of land and exiting buildings, Value added tax except where it is non-recoverable under national VAT legislation, contribution in kind, as defined in Article 69(1) of Regulation (EU) No. 1303/2013, project expenditure split among project partners (i.e sharing of “common costs”, second hand equipment are NOT included.* |
| [in accordance with Art 69(3)(c) of Reg. (EU) No 1303/2013]  Recoverable VAT was deducted. |  |  |  |  |
| [in accordance with Art 20(1) of Reg. (EU) No 1299/2013]  Expenditure was incurred within the eligible programme area. |  |  |  |  |
| The part of the expenditure incurred outside (the Union part of) the programme area is eligible in accordance with Art 20(2)(3) of Reg. (EU) No 1299/2013 and programme rules. |  |  |  | *e.g. verify that the costs are outlined in the AF*  *Or have been approved by the programme bodies prior to their occurrence* |
| [in accordance with Art 28 of Reg. (EU) No 1299/2013]  The exchange rate used for the conversion into Euro is correctly applied, using the monthly accounting exchange rate of the Commission in the month during which that expenditure was submitted for verification to the controller. |  |  |  | *e.g. Verify that foreign currency has been converted into Euro by the following method: [describe method: e.g., using the exchange rate of the month in which the expenditures were submitted for verification to the Controller].* |
| [in accordance with Art. 125(4)(a) of Reg. (EU) No 1303/2013]  The co-financed products and services were delivered or are in progress to be delivered. |  |  |  | *e.g. Inspect project evidence provided with the partner report, in particular agendas and signed attendance lists of meetings, written outputs, pictures, etc; OR perform own research, in particular search on the internet, OR obtain external confirmation of the project’s existence, in particular from...’ or inspect the project partner and activities on the spot.* |
| Partner has received the contribution in full from the EU Funds (ERDF/IPA/ENI) for the previous period(s). |  |  |  | *The EU contribution related to the previous period and the amounts which had not been transferred at the time of submission of the previous Partner Report.* |
| The total budget of the project partner was respected. |  |  |  | *e.g. Verify that accumulated partner expenditure is within the partner budget of the latest approved version of the Application Form.* |
| [in accordance with Art. 61(2) and 65(8) of Reg. (EU) No 1303/2013]  Net revenue has been deducted from the total eligible expenditure in line with EU and Programme level rules |  |  |  | *e.g., Inspect information on conferences, events, website, etc. for evidence of potential generation of net revenue and verify that project-related net revenues have been declared by the project partner.*  *Verify that declared net revenues have been calculated correctly and can be attributed to the project.* |

**Preparation Costs (filled-in in the case of Lead Partners only)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Preparation Costs** | **Accepted** | | | **Comments** |
| **Yes** | **No** | **n.a.** |
| The amount of lump sum is in line with programme rules. |  |  |  |  |
| The lump sum amount is declared by the Lead partner and under BL External expertise and service costs under WP Preparation. |  |  |  |  |
| Project has not received financial support for the project preparation under the EU Strategy for the Danube Region (EUSDR) Seed Money Facility or on any other EU fund. |  |  |  |  |

**On-the-spot verifications**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **On-the-spot verifications** | **Accepted** | | | | **Comments** |
| **Yes** | **No** | **n.a.** | |
| **On-the-spot checks were carried out in the actual reporting period** |  |  |  | |  |
| Documents submitted match the originals. |  |  |  | |  |
| Documents are correctly archived. |  |  |  | |  |
| **The accounting system and audit trail** |  |  |  | |  |
| In case of Lead Partner, the project bank account is available to receive and transfer the ERDF, IPA and the ENI contribution to the project partners, either by opening a separate EUR bank account or by opening on the existing EUR bank account a sub-account or technical code for the project purposes. |  |  |  | |  |
| Separate accounting system or an adequate accounting code is maintained for all transactions relating to the project by Project Partner. |  |  |  | |  |
| The expenditure declared corresponds to the accounting records and supporting documents held by the Project Partner. |  |  |  | |  |
| Invoices related to the expenditure already declared are available at the premises of the Project Partner. |  |  |  | |  |
| Audit trail relevant for the Project Partner exists and is complete at the premises of the Project Partner. |  |  |  | |  |
| If revenues are reported, evidence exists in the accounting documents of the Project Partner on the revenues generated by the project. |  |  |  | |  |
| **Verification of expenditure** |  |  |  | |  |
| Deliverables of services already declared within the project have been delivered in reality, and are available at the premises of the Project Partner, and are used only for the project purposes. |  |  |  | |  |
| Equipment declared within the project have been purchased in reality, are in line with the description given in the approved application form and are used only for the project purposes. |  |  |  | |  |
| Small scale investments already declared within the project have been implemented in reality, are in line with the description given in the approved application form, and are used only for the project purposes. |  |  |  | |  |
| **Verification of the compliance with EU policies and other rules** |  |  |  |  | |
| Evidence is available that the public procurement procedures applied by the Project Partner are in line   * in case of ERDF partners with the relevant national public procurement rules, and programme rules on procurements; * in case of IPA and ENI partners, with the provisions of the Regulation (EU, Euratom) No. 966/2012 (Chapter 3 of Title IV of Part Two) and the Commission Delegated Regulation (EU) No 1268/2012 (Chapter 3 of Title II of Part Two) and the Financing Agreement concluded between the relevant Partner State, the European Commission and the Managing Authority. |  |  |  |  | |
| According to the evidence obtained, the publicity requirements of the Danube Transnational Programme are respected. |  |  |  |  | |
| According to the evidence obtained, double-financing of expenditure with other EU funds is avoided. |  |  |  |  | |

**Staff Costs**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Staff Costs – FLAT RATE reimbursement** | | | | | |
| **Is this section relevant for the current report?** | **Yes** | | | **No** | |
| **Criteria – Simplified Cost Option**  **[in accordance with Art 67(1)(b) and (d) of Reg. (EU) No 1303/2013 and Art 19 of Reg. (EU) No 1299/2013]** | **Accepted** | | | **Comments** | |
| **Yes** | **No** | **n.a.** | |  |
| The staff calculation option is in line with programme rules, i.e. the flat rate applied is up to 20% of direct costs other than staff costs. |  |  |  | | *e.g. Verify that the flat rate for staff costs is in line with the programme rules and the subsidy contract.* |
| Staff costs are calculated correctly for the given reporting period. |  |  |  | | *e.g. Recalculated simplified staff costs using the calculation scheme.*  *(in case of 20% flat rate):*  *Staff costs calculated on a flat rate basis are up to 20% of the direct costs other than staff costs.*  *Any deduction in direct expenditure has been taken into account on the calculation of staff costs.* |
| No further staff costs incurred on real costs basis is reported under staff costs budget line or under other budget lines. |  |  |  | |  |
| Staff costs declared on flat rate basis to the project only in case staff costs are eligible for financing for the given project partner according to national eligibility rules. |  |  |  | |  |

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| --- | --- | --- | --- | --- | --- | --- |
| **Staff Costs - REAL COSTS reimbursement** | | | | | | |
| **Is this section relevant for the current report?** | **Yes** | | | | **No** | |
| Criteria – Real cost  [in accordance with Art 67(a) of Reg. (EU) No 1303/2013] and Art (3) of Delegated Reg. (EU) No 481/2014] | **Accepted** | | | | | **Comments** |
| **Yes** | **No** | **n.a.** | | |  |
| Persons for whom staff costs are reported are employees of the project partner or work under a contract considered as an employment contract. |  |  |  | | | *e.g. Inspect employment/work contracts and contracts considered as employment contracts of individuals declaring staff costs (part-time and full-time).* |
| Written agreements and/or job descriptions exist outlining the work for the project. |  |  |  | *e.g. Inspect agreements of persons declaring staff costs (part-time and full-time).* | | |
| Staff costs are based on gross employment costs:   * gross salary * social charges paid by the employer * other payments related to salary including taxes paid by the employer |  |  |  | *e.g. Inspect e.g., payrolls/pay slips, print-out of accounting system, etc. of employees working on the project (part-time and full-time) and verify that staff costs are based on salary payments plus any other costs directly linked to salary payments incurred and paid by the employer such as employment taxes and social security including pensions provided that they are:*   * *(i) fixed in an employment document or by law;* * *(ii) in accordance with the legislation referred to in the employment document and with standard practices in the country and/or organisation where the individual staff member is actually working; and*   *(iii) not recoverable by the employer.* | | |
| Additional benefits declared under staff costs are eligible. |  |  |  | *e.g. Lunch voucher, commuting to work, etc paid by the employer in line with the employment policy of the beneficiary organisation.* | | |
| Document specifying salaries and other related costs for each relevant month and each person working on the project (e.g., pay slips, print-out of the accounting system) are available. |  |  |  |  | | |
| Proof of payment of salaries and other related costs and employer’s contribution are available. |  |  |  |  | | |

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| --- | --- | --- | --- | --- | --- |
| **Staff Costs - ADDITIONAL verifications for employees working PART TIME on the project– REAL COSTS** | | | | | |
| **Is this section relevant for the current report?** | **Yes** | | | | **No** |
| **Criteria – Part Time - Real Costs**  [in accordance with Art 67(1)(a) and 68(2) of Reg. (EU) No 1303/2013] and Art (3)(4)-(7) Delegated Reg. (EU) No 481/2014] | **Accepted** | | | **Comments** | |
| **Yes** | **No** | **n.a.** |
| The calculation method is in line with programme rules. |  |  |  | *e.g. Verify that the method to calculate the staff costs (fixed percentage of the gross employment cost or hourly rate based on monthly/annual gross employment cost or on an hourly basis) is in line with the programme rules.* | |
| ***(only in case of fixed percentage of time worked per month)***  Fixed percentage of gross employment cost is in line with fixed percentage of time worked on the project. |  |  |  | *e.g. verify that the fixed percentage worked on the project is in line with the document setting out the percentage of time to be worked on the project for each employee and correctly calculated.* | |
| ***(only in case of flexible shares varying from one month to the other OR on an hourly basis)***  The number of hours worked on the project is documented in a time registration system covering 100 % of the working time of the employee (timesheet) |  |  |  | *e.g. verify that the time sheets of persons claiming staff costs based on flexible shares document the time worked on the project and cover 100% of the work of the person.* | |
| Staff cost are calculated correctly. |  |  |  | *e.g.*  *FIXED PERCENTAGE: verify that the percentage was correctly applied to the gross employment costs for each person declaring staff costs under this option.*  *FLEXIBLE SHARES: verify that staff cost are correctly calculated by multiplying the number of hours worked on the project with the hourly gross employment cost. Hourly rate calculated either*  *1) by dividing the monthly gross employment cost by the monthly working time fixed in the employment/work contract expressed in hours, or*  *2) by dividing the latest documented annual gross employment cost by 1720 hours (Art 68(2) of Reg. (EU) No 1303/2013).*  *ON AN HOURLY BASIS: Verify that staff cost are correctly calculated by multiplying the number of hours worked on the project with the hourly rate agreed in the employment/work contract.* | |

**Office and Administration**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Office and Administration - ONLY FLAT RATE allowed** | | | | |
| **Is this section relevant for the current report?** | **Yes** | | | **No** |
| **Criteria – Simplified Cost Option** [in accordance with Art 68(1) b) of Reg. (EU) No 1303/2013] | **Accepted** | | | **Comments** |
| **Yes** | **No** | **n.a.** |
| If office and administrative expenditure is reported, the flat rate is in line with EU and programme rules, and it is 15% of the eligible staff costs for the given reporting period. |  |  |  | *e.g. Verify that the flat rate for office and administration is in line with the programme rules, the subsidy contract and the limits set in Art 68(1) of Reg. (EU) No 1303/2013.* |
| The flat rate amount is calculated correctly. |  |  |  | *e.g. Check amounts by using the calculation scheme of the programme and check whether changes of the staff budget line had been taken into consideration for the calculation.* |
| Office and administrative expenditure (cost items listed in Art. 4. of Delegated Reg. (EU) No 481/2014) are not claimed under other budget lines. |  |  |  | *e.g. Verify that no cost items listed in Art. 4 of Delegated Reg. (EU) No 481/2014 have been included in other budget lines.* |

**Travel and Accommodation**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Is this section relevant for the current report?** | **Yes** | | | **No** | |
| **Criteria – Real Costs**  [in accordance with Art 67(a) of Reg. (EU) No 1303/2013] and Art (5) of Delegated Reg. (EU) No 481/2014] | **Accepted** | | | | **Comments** |
| **Yes** | **No** | **n.a.** | |
| Travel and accommodation costs relate to staff of the partner organisation or natural persons who are directly contributing to the project implementation and working under work/ employment contracts/appointment decision at the partner organisation or Associated Strategic Partners. |  |  |  | | *e.g. Inspect invoices and documents of equivalent probative value to ensure that costs were incurred by employees or persons working under contracts considered as employment documents.* |
| Costs are in line with applicable EU, programme, national and internal rules of the partner organisation. |  |  |  | | *e.g., verify that the types of costs listed under the budget line are eligible are eligible according to Art 5 of Delegated Reg. (EU) No 481/2014.*  *e.g. Inspect invoices and documents of equivalent probative value to ensure that they comply with the respective national rules/internal rules of the partner organization in terms of….* |
| Travels outside the (union part of) programme area follow rules outlined in Art 20(3) of Reg. (EU) No 1299/2013 and programme rules. |  |  |  | | *e.g. Inspect the latest approved version of the application form to ensure that travels have been initially planned in the application form OR a written agreement of these costs exists from the MA/JS.* |
| Duration of the travel is in line with the programme rules defined in the Control Guidelines |  |  |  | |  |
| Agenda or similar of the meeting/seminar/conference is available. |  |  |  | |  |
| Proof of participation (e.g. signed list of participants, email confirmation, etc. exists. |  |  |  | |  |
| Paid invoices or documents of equivalent probative value (hotel bills, tickets, etc.) are available. |  |  |  | |  |
| Information on daily allowance / per diem claims is available. |  |  |  | |  |
| Proof of payment of travel and accommodation costs (e.g. bank account statement, receipts, etc,) is available. |  |  |  | | *Verify that travel and accommodation costs cover the categories laid down in the relevant chapter of the Control Guidelines.* |
| Proof of reimbursement of travel and accommodation expenditure to staff is available. |  |  |  | |  |

**External Expertise and Services**

|  |  |  |
| --- | --- | --- |
| Is this section relevant for the current report? | Yes | No |
| External expertise and services were acquired in this reporting period | Yes | No |
| (if yes) Refer to checklist for verifying public procurements |  | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Criteria – Real Costs**  [in accordance with Art 67(a) of Reg. (EU) No 1303/2013] and Art (6) of Delegated Reg. (EU) No 481/2014] | **Accepted** | | | **Comments** |
| **Yes** | **No** | **n.a.** |
| Project partner is not contracted with another project partner and its employees as an external expert or a subcontractor |  |  |  | *e.g. Interview the project partner to verify that external expert or service providers are not any of the project partners or employees of any project partners.* |
| The types of costs listed under the budget line are eligible according to EU and programme rules. |  |  |  | *e.g. Verify that the types of costs listed under the budget line are eligible are eligible according to Art 6 of Delegated Reg. (EU) No 481/2014.* |
| Invoices or documents of equivalent probative value are in line with the contract(s) – or where applicable- with the selected offer. |  |  |  | *e.g. Verify that inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s).* |
| Proof of payment (bank statement) is available |  |  |  |  |
| ***(In case of experts or services that are NOT exclusively used for the project)***  The share allocated to the project is plausible, i.e. calculated according to a fair, equitable and verifiable method. |  |  |  | *e.g. Verify that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.* |
| Deliverables or other evidence of the work carried out by the service provider are available. |  |  |  | *e.g. Inspect delivery notes, verify the existence of outputs, etc.* |

**Equipment**

|  |  |  |
| --- | --- | --- |
| Is this section relevant for the current report? | Yes | No |
| New equipment is reported | Yes | No |
| (if yes) Refer to checklist for verifying public procurements |  | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Criteria – Real Costs**  [in accordance with Art 67(a) of Reg. (EU) No 1303/2013] and Art (7) of Delegated Reg. (EU) No 481/2014] | **Accepted** | | | **Comments** |
| **Yes** | **No** | **n.a.** |
| The types of costs listed under the budget line are eligible according to EU and programme rules. |  |  |  | *e.g. Verify that the types of costs listed under the budget line are eligible are eligible in accordance with Art 7 of Delegated Reg. (EU) No 481/2014.* |
| Equipment is clearly and closely linked to the project and exclusively used for the project implementation |  |  |  |  |
| Only equipment listed in the approved application form are eligible for financing. |  |  |  | *In case of any change necessary to the equipment, it shall be preliminary approved by the MA/JS according to the rules on project changes* |
| The selected offer/contract is available |  |  |  |  |
| Invoices or documents of equivalent probative value are in line with the contract(s) or – where applicable – the selected offer. |  |  |  | *e.g. Inspect invoices and documents of equivalent probative value to verify that they are in accordance with the contracts or with the selected offer.* |
| Proof of payment (bank statement) is available |  |  |  |  |
| The method to calculate equipment expenditure (full costs, pro rata) is correctly applied. |  |  |  | *e.g. Verify that the calculation methods used complies with rules.* |
| ***(in case of depreciations)***  Depreciations are allowed by programme rules and are in line with Art 69 (2) of Reg. (EU) 1303/2013 and calculated correctly |  |  |  |  |
| Equipment is available, physically exists. |  |  |  |  |

**Infrastructure and works**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Is this section relevant for the current report?** | **Yes** | | | **No** |
| **Criteria – Real cost**  [in accordance with Art 67(a) of Reg. (EU) No 1303/2013] | **Accepted** | | | **Comments** |
| **Yes** | **No** | **n.a.** |
| Providers of infrastructure and works are external to the project partnership. |  |  |  |  |
| Small scale infrastructure is eligible as the transnational impact of the investment is demonstrated and the activity is approved in the Application Form. |  |  |  |  |
| The purpose and ownership of the infrastructure is unchanged. |  |  |  |  |
| Invoices or documents of equivalent probative value are in line with the contract(s) or – were applicable – the selected offer. |  |  |  | *e.g. Inspect invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s) or selected offers.* |
| Proof of payment (bank statement) is available |  |  |  |  |
| Infrastructure and works exists or evidence of work in progress is available. |  |  |  | *e.g. Inspect pictures, do on-the-spot checks, etc..* |

**Compliance with public procurement rules**

Errors in public procurements are among the most frequent in ETC projects. For this reason public procurements must receive special attention on the side of controllers.

In case of procurements below 5,000 EUR (excluding VAT) as well as between this amount and the national public procurement thresholds the checklist(s) used at national level can be filled in by the Controllers.

The guidance on verifications below is general. It is highly recommended to use public procurement checklists prepared at national level, in line with the national public procurement rules, for the different level and type public procurement procedures. *(In line with Control Guideline the check-list(s) filled in by the Controller at national level can be uploaded into the eMS.)*

**This section shall be repeated for each public procurement above the national and/or EU public procurement thresholds.**

**Any deductions necessary are allocated to the respective budget lines!**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Title of the procurement – if applicable |  | | | | | | |
| Name of contractor - if applicable |  | | | | |  | |
| The value of the works, purchased goods or services is above the EU threshold. | yes | | | | | no | |
| Aim of the tender – if applicable | works | | | services | | | supply |
| The procurement procedure chosen (open, restricted, negotiated, direct contracting, etc.) – if applicable |  | | | | | | |
| The media chosen for publication – if applicable |  | | | | | | |
| **Criteria**  [according to the relevant EU and national regulations    - for **ERDF partners:** the relevant national public procurement rules and the programme specific rules ;   for **IPA and ENI partners:** according tothe procurement rules in line with the provisions of the Financial Regulation (EU, Euratom) No 966/2012 (Chapter 3 of Title IV of Part Two) and the Commission Delegated Regulation (EU) No 1268/2012 (Chapter 3 of Title II of Part Two) and the Financing Agreement concluded between the relevant Partner State, the European Commission and the Managing Authority. | **Accepted** | | | | **Comments** | | |
| **Yes** | **No** | **n.a.** | |
| **Documentation of public procurement**  Full documentation of the public procurement procedure is available *(In case documentation is not required, please tick n.a. and provide an explanation in the comments section to the right).* |  |  |  | |  | | |
| * Initial cost estimate made by the project partner to identify the applicable public procurement procedure, if it is requested by the applicable law |  |  |  | |  | | |
| * Procurement publication/notice/invitation |  |  |  | |  | | |
| * Terms of reference |  |  |  | |  | | |
| * Offers/bids received |  |  |  | |  | | |
| * Report on assessment of bids (Evaluation/selection report) |  |  |  | |  | | |
| * Information on acceptance and rejection is provided towards tenderers |  |  |  | |  | | |
| * Complaints / petition by bidders submitted to the contracting authority / competent procurement authority (if any) |  |  |  | |  | | |
| * Contract, including any amendments |  |  |  | |  | | |
| * Others (if any) |  |  |  | |  | | |
| **Compliance with public procurement rules**  Compliance with applicable public procurement rules is checked and ensured. |  |  |  | |  | | |
| * The public procurement procedure (open, restricted, direct contracting, etc.) chosen complies with applicable rules. |  |  |  | |  | | |
| * There has been no artificial splitting of the contract objective/value in order to avoid public procurement requirements. |  |  |  | |  | | |
| * There was a clear distinction between selection and award criteria set up and the offer(s) was evaluated in line with the criteria set up. |  |  |  | |  | | |
| * Selection and award criteria and required technical specifications are transparent, nondiscriminatory and ensure equal treatment. |  |  |  | |  | | |
| * Decisions are properly documented and justified. |  |  |  | | *e.g., verify that decisions of the evaluation committee are properly documented and selection and award criteria have been applied in a consistent way and no new criteria were applied.* | | |
| **Contracts** | | | | | | | |
| Contract(s) is/are in line with the selected offer(s). |  |  |  | | *e.g. Inspect contract(s) to verify that they comply with the selected offer(s).* | | |
| ***(in case a contract amendment/extension has been issued)***   * The change has been in line with the relevant public procurement rules and does not have any relevant impact on the validity of the initial tender procedure. |  |  |  | |  | | |
| ***(In case a contract was awarded without publishing a call for tenders)***   * Documented justification of this decision is available (reference to the relevant rules must be indicated in the comments) |  |  |  | |  | | |
| ***(In case of in-house contracting and inter-communal cooperation)***   * There is evidence on file that in-house contracting or inter communal cooperation is justified.   *In case of in-house contracting or inter-communal cooperation only real costs can be declared!* |  |  |  | | *e.g. verify that conditions for in-house contracting or inter-communal cooperation are in line with the national rules (requirements). are met.[[1]](#footnote-1)* | | |
| ***(in case of procurements above EU thresholds public procurements)***   * Publicity requirements were respected. |  |  |  | | *e.g., verify that the possibility to submit a tender has been correctly advertised with a fair and clear description of the subject of the tender, the deadline and procedure for submitting bids, the selection and award criteria were respected).* | | |
| ***(in case of procurements below EU thresholds for public procurements AND potential relevance of the procurements for bidders in other countries)***   * The principles of transparency, non-discrimination, equal treatment and effective competition have been complied with.   *(Transparency rules are outlined in the ‘Commission Interpretative Communication on the Community law applicable to contract awards not or not fully subject to the provisions of the Public Procurement Directives (2006/C 179/02)).* |  |  |  | | *e.g. Verify that the degree of advertising the contract was sufficient.* | | |

**Compliance with information and publicity requirements**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Criteria**  [in accordance with Annex XII of Reg. (EU) No 1303/2013] | **Accepted** | | | **Comments** |
| **Yes** | **No** | **n.a.** |
| Information and publicity rules of the EU and the programme were complied with. |  |  |  | *e.g., Inspect project publicity items including brochures, agendas of conferences, studies and deliverables to ensure they meet the publicity requirements outlined in Annex XII of Reg. (EU) No 1303/2013.*  *.* |

**Compliance with other EU rules**

The Controller is asked here for a professional judgement based on experience and training, but not for an expertise of EU policies on sustainable development, equal opportunities and non-discrimination, equality between men and women, or state aid. The Controller is asked to confirm that he/she has not come across anything that made him/her doubt that the EU horizontal principles or state aid rules are not respected.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Criteria** | **Accepted** | | | **Comments** |
| **Yes** | **No** | **n.a.** |
| [in accordance with Articles 4 and 8 of Reg. (EU) No 1303/2013]  There is no evidence that the project activities do not comply with the EU horizontal objectives of sustainable development. |  |  |  | *e.g. Compare the partner report with the application form and verify that activities are in line with the application form.* |
| There is no evidence that equipment purchased does not comply with EU and national legislation in terms of environmental impacts, required permits, etc. |  |  |  | *e.g. Based on your professional judgement as a controller verify that compulsory requirements set by the EU and national legislation related to respective equipment are fulfilled (e.g. environmental impacts, permits, etc.).* |
| There is no evidence that infrastructure and works do not comply with EU and national legislation in terms of environmental impacts, required permits, etc. |  |  |  | *e.g. Based on your professional judgement as a controller verify that compulsory requirements set by the EU and national legislation related to respective infrastructure and works are fulfilled (e.g. environmental impact assessment, building permissions, etc.).* |
| [in accordance with Articles 4 and 7 of Reg. (EU) No 1303/2013]  There is no evidence that the project activities do not comply with the EU horizontal objectives of equality between men and women and non-discrimination. |  |  |  | *e.g. Compare the partner report with the application form and verify that activities are in line with the application form.* |
| [in accordance with Article 6 of Reg. (EU) No 1303/2013]  There is no evidence that the project activities do not comply with Community rules on State aid. |  |  |  | *e.g. Compare the partner report with the application form and verify that activities are in line with the application form.* |

**State contribution (if relevant)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Criteria** | **Accepted** | | | | **Comments** |
| **Yes** | **No** | **n.a.** | |
| **In case of state contributions paid in advance:**  The project partner received state contribution. |  |  |  |  | |
| **In case of state contributions reimbursed:** The state contribution relating the previous reporting period has been received. |  |  |  |  | |

**National co-financing**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Criteria** | **Accepted** | | | | **Comments** |
| **Yes** | **No** | **n.a.** | |
| The national co-financing indicated in the partner report is in line with the national rules and co-financing statement. |  |  |  |  | |

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with Directive No. 2014/24/EU by 18 April 2016. [↑](#footnote-ref-1)