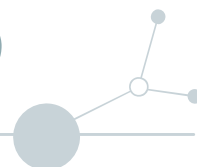


# Control report and checklist

## Offline version (for information purposes only)



Version 2  
07 2023





# Control Report

<b>1. Partner report</b>	
Project title	Automatically filled in from most recent AF
Project acronym	Automatically filled in from most recent AF
Project ID	Automatically filled in from most recent AF
Approved start and end date of the project	Automatically filled in from most recent AF
Reporting period	(DD.MM.YYYY); Automatically filled in from most recent AF
Report Number	Automatically filled in
Report date (first time submitted)	(DD.MM.YYYY); Automatically filled in
Report date (resubmitted with complete documentation)	Automatically filled in

<b>1.2 Format of documents</b>			
Documents were made available to the controller in the following format (multiple ticks possible)	<input type="checkbox"/> originals	<input type="checkbox"/> copy	<input type="checkbox"/> electronic

<b>2. Project partner</b>	
Name of verified project partner (Name of organisation in the English language)	Automatically filled in from most recent AF
Name of verified project partner (Name of organisation in original language)	Automatically filled in from most recent AF
Project partner number	Automatically filled in from most recent AF
Partner role in the project (Lead partner, Project partner)	Automatically filled in from most recent AF

<b>3. Designated Controller</b>	
Control body responsible for the verification	Automatically filled in from the previous report and updated if changed
Name of the controller	Automatically filled in with the name of the controller
Job title	Automatically filled in from the previous report and updated if changed
Division/Unit/Department	Automatically filled in from the previous report and updated if changed
Address	Automatically filled in from the previous report and updated if changed
Country	Automatically filled in from the previous report and updated if changed
Telephone Number	Automatically filled in from the previous report and updated if changed
Email	Automatically filled in from the previous report and updated if changed
Controller - Reviewer (if applicable)	Automatically filled in from the previous report and updated if changed



<b>4. Verification</b>			
General methodology (multiple ticks possible)	<input type="checkbox"/> desk-based verification	<input type="checkbox"/> on-the-spot verification	<input type="checkbox"/> on-the-spot comparable measure
(if physical on-the-spot) Date(s) of on-the-spot verification	DD.MM.YYYY - DD.MM.YYYY		
(if on-the-spot) Location of on-the-spot verification (multiple ticks possible)	<input type="checkbox"/> premises of project partner	<input type="checkbox"/> project event/meeting	<input type="checkbox"/> place of physical project output
(if on-the-spot) The focus of on-the-spot verification	e.g. accounting system, cost items, investments, infrastructure and works, etc.		
Risk-based verification was applied (only if it has been set on national level)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	n.a <input type="checkbox"/>
(if yes) Please describe:			
<b>4.1 Timing</b>			
Start of control work	DD.MM.YYYY		
Date(s) of requests for clarifications, if applicable	DD.MM.YYYY - text		
Date of receipt of satisfactory clarifications, if applicable	DD.MM.YYYY		
End of the control work	DD.MM.YYYY		
In case of delay (time lapse between start and end date longer than 3 months), please provide a justification.			



**Expenditure declared and verified** (*The table is automatically filled-in*)

Declared (A) (total amount declared)	Verified (B) (total eligible amount)	Difference (C=A-B) (total amount deducted)	Verified in % of Declared [B/A]*100
<i>EUR (Calculated automatically)</i>	<i>EUR (Calculated automatically)</i>	<i>EUR (Calculated automatically)</i>	<i>% (Calculated automatically)</i>

<b>5.a Description of findings, observations and limitations</b>	
<input type="checkbox"/> n.a.	<i>A description of the types of errors found and a reasoning why it is an error. Also add: a clear specification of additional observations and reservations (if any), expressed about the eligibility of expenditure including the list of ineligible expenditure.</i>
<b>5.b Conclusions and recommendations</b>	
<input type="checkbox"/> n.a.	<i>The conclusion takes into consideration the above-mentioned observations/reservations. It also describes the measures implemented to solve the errors detected and it eventually provides recommendations to avoid the repetition of the same types of errors in the future.</i>
<b>5.c Follow-up measures from the previous progress report and/or for the next progress report</b>	
<input type="checkbox"/> n.a.	<i>Follow-up measures from the previous report if any, or follow-up measures to be implemented in the next progress report should be described in this section.</i>



# Control Checklist

1.1. Accounting System		
1) Project partner maintains separate accounting records/system, or accounting code, for all transactions related to real costs for the project. Ensuring separation of project expenditure for all transactions relating to the real costs for the project.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2) Double-financing can be excluded	Yes <input type="checkbox"/>	No <input type="checkbox"/>

1.2 VAT				
1) The total project budget in the project application form is below or equal to EUR 5.000.000.	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
2) The partner organisation has the right to recover VAT. <i>Please provide comments if 'partially' is ticked. (Filled-in once and <u>only</u> in case the project budget is above EUR 5.000.000 or in case programme granted ERDF to the partner as State aid under the General Block Exemption Regulation (GBER), indicated in partner section B.1.9 (D) of the Application form.)</i>	Yes <input type="checkbox"/>	Partially <input type="checkbox"/>	No <input type="checkbox"/>	Comment if partially

1.3 General verifications	Accepted			Comments <sup>1</sup>
	Yes	No	n.a.	
1) The partnership agreement is signed by the project partner and the latest version is available (filled-in once).	<input type="checkbox"/>	<input type="checkbox"/>		
2) Expenditure claimed on a real costs basis is correctly recorded in the partner accounting system.	<input type="checkbox"/>	<input type="checkbox"/>		
3) Costs are directly related to the project and necessary for its implementation.	<input type="checkbox"/>	<input type="checkbox"/>		
4) Costs are correctly allocated to the relevant cost categories.	<input type="checkbox"/>	<input type="checkbox"/>		
5) Costs are declared only once.	<input type="checkbox"/>	<input type="checkbox"/>		
6) Expenditure has been incurred and paid between the start day of the project and the end date of the reference reporting period and is supported by proof of payment. (Does not apply to flat rates and to the last reporting period).	<input type="checkbox"/>	<input type="checkbox"/>		
7) Expenditure claimed on a real costs basis is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms.	<input type="checkbox"/>	<input type="checkbox"/>		
8) Non eligible costs according to the Regulations and programme manual section I.4.2.3 are excluded from the Report.	<input type="checkbox"/>	<input type="checkbox"/>		

<sup>1</sup> A controller should only insert comments when a statement is marked as "NO" or when the controller feels the need to include some additional remarks. This applies throughout the control checklist.



9) Recoverable VAT for projects with a total project budget above EUR 5M has been deducted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10) If programme granted ERDF to the partner as State aid under the General Block Exemption Regulation (GBER), recoverable VAT has not been reported or has been deducted from the total eligible expenditure. <i>(For State aid regime applied, see partner section B.1.9 (D) of the Application form. In case no State aid relevance of the partner, please tick n.a.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11) There is evidence that the reported activities linked to real costs have taken place and that the co-financed products and services were delivered or are in progress to be delivered.	<input type="checkbox"/>	<input type="checkbox"/>		
12) In case of lead partner, previous ERDF payments have been transferred to the relevant project partners.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13) Claimed expenditure respects the partner total budget and budget per cost category as in the latest version of the approved application form, or deviations remain within the budget flexibility with prior approval of the lead partner.	<input type="checkbox"/>	<input type="checkbox"/>		
14) In case that programme granted ERDF to the partner as <i>de minimis</i> aid, cumulative expenditure claimed respects the partner total budget. <i>(For State aid regime applied, see partner section B.1.9 (D) of the Application form.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15) The source of the partner's contribution (private or public) is correctly indicated in the partner report.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16) If the partner contribution does not come from the partner's own resources but from an external public source, has the total public contribution not been exceeded? <i>(If the partner contribution comes from the partner's own resources or entirely from private resources please tick n.a.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17) If programme granted ERDF to the partner as State aid under the General Block Exemption Regulation (GBER), the partner has not received contribution to its budget from external public sources. <i>(If such partner has received external public contribution to its budget, inform the MA/JS immediately. In case no State aid relevance of the partner, please tick n.a.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18) Applicable information, communication and branding rules were complied with.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



General comments, recommendations, points to follow-up; <i>NOTE: deductions (if any) are allocated to the relevant cost categories (section appears if one of the questions is marked as NO)</i>		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

## 2. On-the-spot verifications

On-the-spot verifications	Accepted			Comments
	Yes	No	n.a.	
1) The outcome of the on-the-spot verification of the accounting documents forming part of the audit trail is in line with the outcome of the performed desk verification.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) All documents are correctly archived.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) The accounting system was verified on-the-spot and is effective.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) Equipment and/or any infrastructure/works are in line with the quantity and quality as in the application form or the programme bodies have given their prior consent. (Unless amounts are below the threshold of the budget flexibility rule).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5) Equipment and/or any infrastructure/works are properly realised/installed in the place as indicated in the application form.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6) The applicable rules regarding information, communication and branding are respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

## 3. Eligibility along Cost Categories

### 3.1 Staff Costs (CC1)

1) Staff costs are reported on a real costs basis in accordance with the AF	<input type="checkbox"/>
2) Staff costs are reported on the basis of the 20 % flat rate in accordance with the AF	<input type="checkbox"/>
3) No staff costs are reported	<input type="checkbox"/>

### Real Costs - verifications

	Accepted	
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	Yes	No	n.a.	Comments
1) Declared staff costs refer to employees of the project partner or to individuals working under a contract considered as an employment contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) For staff costs referring to a natural person working for the beneficiary under a contract other than an employment/work contract all applicable conditions, as listed in chapter I.4.3.1 (ii) of the programme manual are respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) A document clearly stating that the employee works full time on the project/ the percentage of time worked by the employee on the project has been provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) If the staff is involved in several projects, it is ensured that not more than 100% of the working time is reported. (e.g. task assignment documents for all projects do not cover more than 100%).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5) Job description providing the necessary information on the responsibilities related to the project has been provided for all employees working on the project.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6) Expenditure incurred is limited to salary payments and any other costs directly linked to salary payments. (Any other costs directly linked to salary payments incurred and paid by the beneficiary are eligible 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7) There is no evidence that claimed Staff costs are not adequate in quality and/or quantity to the realised deliverables and outputs as listed in the approved application form.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8) Payslips or other documents of equivalent probative value which allow proof of payment of gross employment costs have been provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9) Staff cost are calculated correctly by applying the percentage stipulated in the working document (and/or the task assignment document of the employee )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10) The periodic staff report has been provided and is signed by both the employee and the supervisor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**20% flat rate - verifications**





	Accepted			Comments
	Yes	No	n.a.	
1) Staff costs are calculated correctly as 20% of the beneficiary's eligible direct costs other than staff costs (Direct costs are limited to External expertise and services costs; equipment costs; and costs for infrastructure and works).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) The controlled beneficiary has at least one employee involved in the project.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) In case of small companies with no staff, the required self-declaration has been provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

### 3.2 Eligible direct costs other than direct staff costs (40% flat rate)

	Accepted			Comments
	Yes	No	n.a.	
1) The flat rate is calculated correctly as 40% of direct staff costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

### 3.3 Office and Administrative Costs (CC2) (15% flat rate)

	Accepted			Comments
	Yes	No	n.a.	
1) The flat rate is calculated correctly as 15% of the eligible staff costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Cost items belonging to this cost category (as defined in chapter I.4.3.2 of the programme manual) are not charged under any other cost category.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

### 3.4. Travel and Accommodation Costs (CC3) (country specific flat rate)

	Accepted			Comments
	Yes	No	n.a.	
1) The flat rate is calculated correctly as % of the eligible direct staff costs at country level as set in the programme manual chapter I.4.3.3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Cost items belonging to this cost category (as defined in chapter I.4.3.3 of the programme manual) are not charged under any other cost category.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

### 3.5. External Expertise and Services Costs (CC4)

External expertise and services were acquired in this reporting period	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, refer also to Section 5 for verifying procurement rules		

	Accepted	
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	Yes	No	n.a.	Comments
1) Contracted external expertise and services were foreseen in the application form or prior approval of the relevant programme body was granted. (Unless amounts are below the threshold of the budget flexibility rule.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Services or expertise have not been sub-contracted to another project partner (with exception of in-house subcontracting - refer to Section 6)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) Expenditure is limited to the elements listed in chapter I.4.3.4 of the programme manual.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) Costs are paid on the basis of contracts/written agreements and against invoices/request for reimbursement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5) External expertise and services are clearly linked to the project and are essential for its effective implementation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6) Invoices or documents of equivalent probative value are sufficiently detailed and in line with the contract(s) - or where applicable- with the selected offer- in terms of amount and nature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7) The share allocated to the project is plausible, i.e. calculated according to a fair, equitable and verifiable method. (In case of services that are NOT exclusively used for the project)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8) Deliverables or other evidence of the work carried out by the provider is available.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9) Where applicable, information, communication and branding requirements have been respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10) Promotional materials refer to items included in the programme pre-defined list of eligible materials or previously approved by the MA/JS.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11) Expenditure is supported by proof of payment (bank account statements, bank transfer confirmations, cash receipts etc.).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)

Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

### 3.6. Equipment Costs (CC5)

New equipment is reported	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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If yes, refer also to Section 5 for verifying procurement rules				
	Accepted			Comments
	Yes	No	n.a.	
1) Purchased equipment items were foreseen in the application form or prior approval of the relevant programme body was granted (Unless amounts are below the threshold of the budget flexibility rule).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Expenditure claimed is limited to the elements listed in chapter I.4.3.5 of the programme manual.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) Equipment is clearly linked to the project and is essential for its effective implementation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) Equipment has not already been financed by other EU or third part subsidies (as provided for in chapter I.4.3.5 of the programme manual) and/or has not already been depreciated.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5) Equipment was not purchased, rented or leased from another partner within the project.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6) If applicable, a calculation scheme for depreciation is available and it is in compliance with national accountancy rules and internal accountancy policies of the beneficiary.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7) The share allocated to the project is charged pro-rata basis on a transparent method set in place (In case of equipment used only partially by the project - for which the exclusive use in the project cannot be demonstrated).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8) The method to calculate equipment expenditure (full costs, pro rata, depreciation) is correctly applied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9) Invoices or documents of equivalent probative value are sufficiently detailed and in line with the contract(s) or - where applicable - the selected offer in terms of amount and nature. For contracts including also a daily or hourly fee, the invoice includes a clear quantification of the days or hours charged, the price per unit and the total price.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10) Equipment is available/physically exists. (Inspected on-the-spot or through comparable measures e.g. photo documentation).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11) Where applicable, information, communication and branding rules have been respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12) A billboard/plaque of a significant size where the equipment is installed or (if not possible) at a place nearby readily visible to the public has been displayed. (In case the total public support for a project	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



purchasing/installing equipment exceeds EUR 100.000).				
13) At least one poster (minimum size A3), was placed where the equipment is installed (if not possible) at a place nearby visible to the public. (In case the total public support for a project purchasing/installing equipment does not exceed EUR 100.000).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14) In case of second-hand equipment all regulatory requirements are respected. (i.e. its price does not exceed the generally accepted price on the market in question; it has the technical characteristic necessary for the project and it complies with applicable norms and standards.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15) Expenditure is supported by proof of payment (bank account statements, bank transfer confirmations, cash receipts etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16) The contract/written agreement laying down the services and/or supplies to be provided with a clear reference to the project and programme is available. For contracts including also daily or hourly fees, the applicable daily or hourly rate together with the number of days or hours contracted and the total amount of the contract is provided. Changes (if any) to the contract comply with the applicable procurement rules and are documented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

### 3.7 Infrastructure and Works Costs (CC6)

New infrastructure and works are reported	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, refer also to Section 5 for verifying procurement rules		

	Accepted			Comments
	Yes	No	n.a.	
1) Infrastructure and works were foreseen in the approved application form or prior approval of the relevant programme body was granted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Infrastructure and works have not been sub-contracted to another project partner (with exception of in-house subcontracting - refer to Section 6)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



3) If applicable, evidence that all compulsory requirements set by Community and national legislation on environmental policies were verified and authorised by national/regional/local authorities, where appropriate, is available.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) The land and/or building where the infrastructure and works were implemented is in the ownership of the beneficiary OR the beneficiary has the use of it and proper long-term legally binding arrangements between the beneficiary and the owner of the land/building in order to ensure the accomplishment of durability (including maintenance requirements).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5) Infrastructure and works are clearly linked to the project and are essential for its effective implementation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6) Contract/written agreement laying down the supplies and/or services and works to be provided, is available.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7) Invoices or documents of equivalent probative value are in line with the contract(s) or - where applicable- the selected offer in terms of amount and nature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8) Expenditure claimed is limited to the elements listed in chapter I.4.3.6 of the programme manual.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9) The part realised through project funds is clearly and univocally identifiable. (In case of infrastructure and works being part of a larger infrastructural investment.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10) Infrastructure and works exists or evidence of work in progress is available.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11) Infrastructure and works were implemented in the programme area.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12) Infrastructure and works expenditure has not already been financed by other EU or third part subsidies and/or has not already been depreciated.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13) Where applicable, the infrastructure and works respect the relevant information, communication and branding requirements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14) A billboard/plaque of a significant size on the infrastructure or construction, or (if not possible) at a place nearby readily visible to the public has been installed. (In case the total public support for a project carrying out infrastructure or construction measures exceeds EUR 100.000).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15) At least one poster (minimum size A3), was placed on the infrastructure or construction or (if not possible) at a place nearby visible to the public. (In case the total public support for a project with infrastructure or construction measures does not exceed EUR 100.000).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



16) Depending on the nature of the intervention to be carried out, all compulsory requirements set by EU, programme and national legislation on environmental policies are fulfilled (programme manual sections I.4.4.4 and I.4.4.5).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17) Expenditure is supported by proof of payment (bank account statements, bank transfer confirmations, cash receipts etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

#### 4. Compliance with other EU rules

	Accepted			Comments
	Yes	No	n.a.	
1) Based on available information, there is no evidence that the project activities do not comply with the EU horizontal objectives of sustainable development.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Based on the available information, there is no evidence that the project activities do not comply with the EU horizontal objectives of equal opportunities, non-discrimination as well as gender equality.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) If applicable, contractual obligations on State Aid, as foreseen in the subsidy contract are fulfilled.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) Information and branding rules of the EU and the programme were complied with.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

#### 5. Compliance with procurement rules



This section is repeated (duplicated) for each procurement procedure (button: 'add procurement'). The applicability of the procurement rules depends, among others, on the legal status of the awarding institution. For further information please see chapter I.4.4.1 of the programme manual. For contracting amounts below EUR 10.000 (excl. VAT - unless the threshold set by the applicable national rules is stricter) section 5.a is to be filled once for all the contracts reported in the period. For contracting amounts between EUR 10.000 (excl. VAT) and the threshold set by the applicable EU and national rules only section 5.b is to be filled in. For contracting amounts above the threshold set by the applicable EU or national rules section 5.c has to be filled in if the beneficiary falls under the scope of application of the public procurement laws. In case procurement procedures were already checked during previous reporting periods, the national controller is to include a comment accordingly. In case of a change in the contract, the section has to be filled in again. Any deductions necessary following infringement of procurement rules are to be reported under the respective cost category in this checklist.

### 5.a Contracting amounts below EUR 10.000 (excl. VAT) unless the threshold set by the applicable national rules is stricter.

**(Applicable to all types of beneficiaries - to be filled in only once for all contracts)**

Verifications	Accepted			Comments
	Yes	No	n.a.	
1) The adequacy of costs was ensured.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) There is no evidence of artificial splitting of the contract objective/value.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)

Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

### 5.b Contracting between EUR 10.000 (excl. VAT) and the threshold set by the applicable EU or national rules. For those beneficiaries not falling under the scope of procurement rules this section is to be filled in from EUR 10.000 and above.

**(Applicable to all types of beneficiaries - to be duplicated and filled in for each contract)**

TITLE OF THE PROCUREMENT - IF APPLICABLE				
Type of procurement	<input type="checkbox"/> services <input type="checkbox"/> works <input type="checkbox"/> supply			
Name of purchased services/work/supply				
Name of contractor				
Total amount as per contract (in EUR excl. VAT)				
Verifications	Confirmed			Comments
	Yes	No	n.a.	



1) Adequate market researches were performed and are duly documented (if applicable, according to the national rules and/or programme manual).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) There is no evidence of artificial splitting of the contract objective/value.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) If applicable, any amendment to the contract is in line with the applicable procurement rules without putting into question the validity of the initial procurement procedure? (Only in case a contract amendment/extension has been issued)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

**5.c. Contracting amounts above the threshold set by the applicable National or EU rules (only for institutions falling under the scope of application of the public procurement laws - to be duplicated and filled in for each contract)**

<b>TITLE OF THE PROCUREMENT - IF APPLICABLE</b>			
Name of contractor			
<b>Total amount as per contract (In EUR excl. VAT)</b>			
The value of the procured, works, goods or services is above the EU threshold.	<input type="checkbox"/> yes		<input type="checkbox"/> no
Type of procurement	<input type="checkbox"/> services	<input type="checkbox"/> works	<input type="checkbox"/> supply
Procurement procedure chosen (open, restricted, negotiated, direct contracting, etc.).			
Channels/means chosen for publication			
<b>Verifications</b>	<b>Confirmed</b>		
	<b>Yes</b>	<b>No</b>	<b>n.a.</b>
1) EU, national and any other applicable public procurement rules were observed e.g. Complies with the applicable rules; Publicity requirement were respected; The principles of transparency, Non-discrimination, Equal treatment, effective competition has been complied with; There was a clear distinction between selection and award criteria in the evaluation of the bids;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Comments</b>		





Selection and award criteria and required technical specifications and national permits are transparent, non-discriminatory and ensure equal treatment; Decisions are properly documented and justified). No cases of actual or potential conflict of interest came to the attention of the controller, or the conflict of interest policy was followed where applicable				
2) The procurement procedure is documented and available (If documentation is not required, please tick n.a. and provide an explanation in the comments section) e.g., Initial cost estimate made by the project partner to identify the applicable public procurement procedure; Request for offers or procurement publication/notice; Terms of reference (TOR); Offers/quotes received; Report on assessment of bids (evaluation/selection report); Information on acceptance and rejection (notification of bidders); Legal remedies / contradictory procedure / complaints; The contract including any amendments and in line with the selected offer, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) There is no evidence of artificial splitting of the contract objective/value.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) If applicable, any amendment to the contract is in line with the relevant public procurement rules without any relevant impact on the validity of the initial procurement procedure. (Only if the contract was amended or extended).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5) If the partner organisation decided to award the contract directly (negotiated procedure without prior publication), the decision is justified and documented. For direct awards because of <ul style="list-style-type: none"> <li>Urgency: it is proven that the urgency is due to unforeseeable circumstances.</li> <li>Technical/exclusivity reasons: it is ruled out (based on objective evidence) that any other supplies is capable of providing the services.), etc.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6) Contract(s) is/are in line with the selected offer(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7) In case of procurement above the EU threshold, the obligatory information on the ultimate beneficial owner of the contractor and, where applicable, the subcontractor(s) has been provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)

Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
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Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

## 6. In-house subcontracting and contracts for the cooperation between public bodies

	Accepted			Comments
	Yes	No	n.a.	
Name of the contracted institution				
1) In case of in-house subcontracting and contracts for the cooperation between public bodies all requirements specified under chapter I.4.4.1 (Exemption from public procurement rules) of the programme manual are fulfilled.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Costs were charged on a real-costs basis, thus without any profit margin (with the exception of office and administrative expenditure, to be calculated as a flat rate of 15 % of eligible direct staff costs, travel costs, to be calculated as flat rate on the country level and in case of eligible direct costs other than direct staff costs, to be calculated as 40% flat rate option).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) Costs were accounted under the relevant cost category according to the nature of the service provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) Costs were accounted under the applicable general and specific provisions on eligibility, reporting and audit trail of the specific cost categories.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow up measures for the next progress report	<input type="checkbox"/> n.a.			

Date	pre-filled in automatic systems (date when Checklist is generated)
Name	pre-filled in automatic systems