**First Level Controller Checklist**

**Version 14/01/2022**

|  |
| --- |
| **Project**  |
| INTERREG Programme | **France (Channel) England Programme** |
| Project title |  |
| Project acronym |  |
| Project number  |  |
| Name of Lead Partner  |  |
| Start date of the project | **DD.MM.YYYY** |
| End date of the project | **DD.MM.YYYY** |

|  |
| --- |
| **Project Partner** |
| Name of controlled Project Partner |  |
| Partner role in the project  | **(Lead Partner, Project Partner)** |
| The Partner has a separate accounting system, or an adequate accounting code in place and is effective | [ ]  Yes | [ ]  No |  |

|  |
| --- |
| **Options for calculating staff costs**  |
| Staff costs calculated as 20 % flat rate of direct costs other than staff costs  | [ ]  Yes | [ ]  No |  |
| Staff costs calculated on a real cost basis  | [ ]  Yes | [ ]  No |  |

**Report information**

|  |  |
| --- | --- |
| Reporting period  | **DD.MM.YYYY – DD.MM.YYYY** |
| Report Number  |  |
| Partner Report Submission Date | **DD.MM.YYYY** |
| Type of report | [ ]  *Partner Report*[ ]  *Final Report* |

**1. Preparation costs and on-the-spot check**

|  |  |  |
| --- | --- | --- |
| **Preparation Costs (for the 1st Payment claim)** | **Accepted** | **Comments** |
| **Yes** | **Not (fully)** | **N.A.** |
| Has the agreed share of the Preparation Costs lump sum been paid to the Project Partner in accordance with the Partnership Agreement?  | [ ]  | [ ]  | [ ]  |  |
| Which evidence of payment has been provided? |  |  |  |  |

|  |  |
| --- | --- |
| General comments, recommendations, points to follow-up:  |  |

|  |  |  |
| --- | --- | --- |
| **On-the-spot check**  | **Accepted** | **Comments** |
| **Yes** | **Not (fully)** | **No** |
| Has an on-the-spot check being performed? If yes when (date)? | [ ]  | [ ]  | [ ]  |  |
| If no, when is the on-the-spot check planned? |  |  |  |  |

**2. Eligibility along Budget Lines**

**2.1 Staff Costs**

|  |
| --- |
|  |
| **Staff costs paid through the government furlough scheme** | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |  |  |
| Staff costs paid through the government furlough scheme are not eligible as they constitute double funding. Confirm whether staff costs paid through the government furlough scheme have been identified and the amount deducted (if applicable). | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Staff Costs - ONLY in case of SIMPLIFIED COST OPTIONS** |
| **Criteria – Simplified Cost Option** | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |  |  |
| The staff calculation option is in line with Programme rules. The flat rate for staff costs is in line with the Programme rules and the Grant Offer Letter. | [ ]  | [ ]  | [ ]  |  |  |
| A document exists permitting the identification of the employment relationship between at least one employee and the partner. | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Staff Costs - ONLY in case of REAL COSTS reimbursement** |
| **Criteria – Real cost** [in accordance with Programme Manual Guidance Note 8 on Budget Lines and Eligibility Rules] | **Accepted** | **Comments**  | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |  |  |
| Staff costs relate only to people who are employees of the Project Partner or work under a legal agreement that can be considered equivalent to an employment contract.A document exists permitting the identification of the employment relationship with the partner. | [ ]  | [ ]  | [ ]  |  |  |
| Written agreements exist outlining work for the project, including the time assignment to the project (part-time and full-time). | [ ]  | [ ]  | [ ]  |  |  |
| Staff costs are based on the latest gross remuneration and other eligible costs directly linked to salary payments.  | [ ]  | [ ]  | [ ]  |  |  |
| Proof of payment has been provided  | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Staff Costs - ADDITIONAL verifications for employees working PART TIME on the project including staff costs calculated on the basis of 1720 hours** |
| **Criteria – Part Time - Real Costs**[in accordance with Programme Manual Guidance Note 8 Budget Lines and Eligibility Rules] | **Accepted** | **Comments**  | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| The calculation method is in line with Programme rules, either:* Person employed by the partner, working partly for the project on a fixed percentage;
* Person employed by the partner, working partly for the project on a flexible percentage.
* Person employed by the partner, who does not have a fixed number of hours and is paid at an hourly rate
 | [ ]  | [ ]  | [ ]  |  |  |
| ***(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. Documents clearly set out the percentage of time to be worked on the project for each employee.  | [ ]  | [ ]  | [ ]  |  |  |
| ***(only in case of flexible shares varying from one month to the other OR hourly rates)***The number of hours worked on the project is documented in a time Registration system which shows 100% of the work time by the persons claiming staff costs. | [ ]  | [ ]  | [ ]  |   |  |
| Staff cost are calculated correctly.  | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Results, comments, recommendations, points to follow-up:**  |
|  |

**2.2 Office and Administrative expenditure**

|  |
| --- |
|  |
| **Criteria – Simplified Cost Option**  | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| The flat rate is equal to 15% of the Project Partner’s **eligible** staff costs, in line with the Programme rules and the Grant Offer Letter. | [ ]  | [ ]  | [ ]  |  |  |
| There is no expenditure related to the office and administrative budget line included in any other budget line (as per the Programme Manual)  | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Results, comments, recommendations, points to follow-up.**  |
|  |

**2.3. Travel and Accommodation**

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria – Real Costs**[in accordance with Programme Manual Guidance Note 8 Budget Lines and Eligibility Rules] | **Accepted** | **Comments**  | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| Travel and accommodation costs relate to staff of the partner or natural persons working under work contracts considered as employment contracts of the partner, or to persons who have attended interviews for posts related to the implementation of the project within the partner organisation, or to members of the project target group (when planned in the Application).Documents ensure that costs were incurred by employees of Project Partner.  | [ ]  | [ ]  | [ ]  |  |  |
| Costs are in line with applicable EU, Programme, national and internal rules of the partner.The supporting documents provided allows to demonstrate the eligibility of the costs as per Programme Manual Guidance Note 8 – Budget Lines and Eligibility Rules Section II. C. - Travel and Accommodation.Travel and accommodation costs claimed are real costs OR daily allowances AND that if anything is covered by a daily allowance paid to the member of staff, only the daily allowance can be claimed.Costs for Subsistence and Accommodation do not exceed the European Commission’s maximum rate for hotel and daily subsistence allowance including local transport such as taxis, trams and buses. | [ ]  | [ ]  | [ ]  |  |  |
| Travels outside the Programme Area follow rules outlined in the Programme Manual. Travels have been initially planned in the latest version of the Application Form OR a written agreement of these costs exists from the JS OR are to London or Paris for partnership meetings.  | [ ]  | [ ]  | [ ]  |  |  |
| Proof of payment have been provided  | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Results, comments, recommendations, points to follow-up:** |
|  |

**2.4. External Expertise and Services**

|  |  |  |
| --- | --- | --- |
| External expertise and services were acquired in this reporting period  | [ ]  Yes | [ ]  No |
| (if yes) Refer to Section 4 for verifying public procurements  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria – Real Costs**  | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| Providers of services or expertise are external to the Project partnership AND the services or expertise are provided by an organisation external to the Partner and to the PartnershipOR the services or expertise are provided by an “in-house” provider of the Partner but not involved in the Project nor the Partnership  | [ ]  | [ ]  | [ ]  |  |  |
| The types of costs listed under the budget line 4 – External Expertise and Services are eligible in accordance with Programme Manual (Guidance Note 8 – Budget Lines and Eligibility Rules). | [ ]  | [ ]  | [ ]  |  |  |
| Invoices or documents of equivalent probative value are in line with the contract(s) – or where applicable- with the selected offer- in terms of amount and nature. | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case of experts or services that are NOT exclusively used for the project)*** The share allocated to the project has been calculated in accordance with a fair, equitable and verifiable method.  | [ ]  | [ ]  | [ ]  |  |  |
| Deliverables, outputs or other evidence of the work carried out by the provider are available.  | [ ]  | [ ]  | [ ]  |  |  |
| Proof of payment have been provided (for example bank statements, BACS reports, outputs from accounting system) | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Results, comments, recommendations, points to follow-up:** |
|  |

**2.5. Equipment**

|  |  |  |
| --- | --- | --- |
| New equipment is reported  | [ ]  Yes | [ ]  No |
| (if yes) Refer to Section 4 for verifying public procurements  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria – Real Costs** | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| The types of costs listed under the budget line are eligible in accordance with the Programme Manual. | [ ]  | [ ]  | [ ]  |  |  |
| Invoices or documents of equivalent probative value are in line with the contract(s) or – were applicable- the selected offer in terms of amount and nature. | [ ]  | [ ]  | [ ]  |  |  |
| ***(in case of full costs)***An asset management plan has been provided ensuring that the equipment will remain the property of the Partner Organisation and will be used for activities in line with the project activities until the end of the depreciation period. | [ ]  | [ ]  | [ ]  |  |  |
| ***(in case of depreciations)***Depreciations are allowed by Programme rules and are in line with the applicable national and Partner rules. Organisation’s rules on depreciation have been provided.  | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case of purchases used only partially by the project – full costs and depreciations)*** The share allocated to the project has been calculated in accordance with a fair, equitable and verifiable method.  | [ ]  | [ ]  | [ ]  |  |  |
| Equipment is available for use and physically exists. | [ ]  | [ ]  | [ ]  |  |  |
| Equipment is used for the intended project purpose | [ ]  | [ ]  | [ ]  |  |  |
| Equipment items has not been funded by other EU funds. In case of 2nd hand equipment, the original purchase of the equipment was not supported by EU funds. The Project Partner has provided evidence that the equipment was not originally purchased in the frame of a former EU project. | [ ]  | [ ]  | [ ]  |  |  |
| Proof of payment have been provided | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Results, comments, recommendations, points to follow-up:**  |
|  |

**2.6 Infrastructure and works**

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria – Real cost**  | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| The types of costs listed under the budget line are eligible in accordance with the Programme Manual.  | [ ]  | [ ]  | [ ]  |  |  |
| Providers of infrastructure and works are external to the Project partnership AND the infrastructure and works are provided by an organisation external to the Partner’s organisation and to the Partnership | [ ]  | [ ]  | [ ]  |  |  |
| Invoices or documents of equivalent probative value are in line with the contract(s) or – were applicable- the selected offer in terms of amount and nature. | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case of land and real estate purchase)***A certificate from an independent qualified evaluator or duly authorised official body confirming that the cost is in line with the market value has been provided.  | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case of land and real estate purchase)***The purchase of land and/or real estate does not exceed 10% of the total eligible expenditure of the project. | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case of infrastructure and works that are NOT exclusively used for the project)*** The share allocated to the project is plausible, i.e. calculated in accordance with a fair, equitable and verifiable method. | [ ]  | [ ]  | [ ]  |  |  |
| Infrastructure and works exists or evidence of work in progress is available as for example pictures or report of an on-the-spot visit etc.  | [ ]  | [ ]  | [ ]  |  |  |
| Documents have been provided specifying the ownership of land and/or real estate where the works are carried out, as well as proof of commitment to establish and maintain an inventory of all fixed assets acquired, built or improved under the ERDF grant. | [ ]  | [ ]  | [ ]  |  |  |
| Proof of payment have been provided  | [ ]  | [ ]  | [ ]  |  |  |

|  |
| --- |
| **Results, comments, recommendations, points to follow-up:** |
|  |

**3. Audit Trail Checklist**

|  |  |  |
| --- | --- | --- |
| **General considerations / eligibility criteria** | **Accepted** | **Comments** |
| **Yes** | **Not (fully)** | **N.A.** |
| The list of expenditure is available for the reporting period from the Project Partner. | [ ]  | [ ]  | [ ]  |  |
| Expenditure:* Is directly related to the project and necessary for carrying out the activities of the project and achieving the project’s outputs and results.
* Is reasonable and justifiable
* Is not part of the Partner core business
* Has been incurred carrying out activities set out in the Application Form
 | [ ]  | [ ]  | [ ]  |  |
| There is no evidence of double funding across budget lines and / or across current and previous claim periods (e.g. duplicate invoices, duplicated expenditure in different claim periods etc), or other funded programmes. | [ ]  | [ ]  | [ ]  |  |
| There is no evidence of Conflict of Interests for expenditure including but not limited to procurement and tenders. | [ ]  | [ ]  | [ ]  |  |
| Costs are correctly allocated to the relevant budget lines, in accordance with the inspected list of expenditure. | [ ]  | [ ]  | [ ]  |  |
| Costs are declared only once.  | [ ]  | [ ]  | [ ]  |  |
| Expenditure was defrayed and paid within the eligibility period of the project,  | [ ]  | [ ]  | [ ]  |  |
| Expenditure is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms | [ ]  | [ ]  | [ ]  |  |
| Expenditure is supported by a proof of payment  | [ ]  | [ ]  | [ ]  |  |
| Ineligible costs in accordance with Programme Manual Guidance Note 8 – Budget Lines and Eligibility rules are not included. | [ ]  | [ ]  | [ ]  |  |
| Is the Partner entitled to recover VAT from sources other than the programme? | [ ]  | [ ]  | [ ]  |  |
| Expenditure was defrayed within the eligible Programme Area. | [ ]  | [ ]  | [ ]  |  |
| ***(in case expenditure was defrayed outside the eligible Programme Area)***The part of the expenditure incurred outside the Programme Area and is eligible in accordance with Programme rules.  | [ ]  | [ ]  | [ ]  |  |
| 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 the expenditure was submitted to the controller for verification. | [ ]  | [ ]  | [ ]  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| The co-financed products and services were delivered or are in progress to be delivered,  | [ ]  | [ ]  | [ ]  |  |
| Partner has received the ERDF share from the previous periods. | [ ]  | [ ]  | [ ]  |  |
| The partner total budget and budget per budget line was respected.  | [ ]  | [ ]  | [ ]  |  |
| Net revenue has been deducted from the total eligible expenditure. | [ ]  | [ ]  | [ ]  |  |
| General comments, recommendations, points to follow-up: NOTE: deductions (if any) are allocated to the relevant budget lines |  |

**4. Procurement**

|  |  |  |
| --- | --- | --- |
| **Procurement** | **Accepted** | **Comments** |
| **Yes** | **Not (fully)** | **N.A.** |
| The relevant procurement process has been selected given EU, national and project partner’s rules.For all procurements (3 quote process and public), there is no evidence of:artificial splitting of procurement,collusive bidding, fraudulent contract extensions or double claims across payment periods,fraud being undertaken by contractors,fraudulently inflated fixed percentage of staff costs (Article 3.4.a of CDR 481/2014)  | [ ]  | [ ]  | [ ]  |  |
| The beneficiary is a contracting authority according to EU rules; Directives No. **2014/24/EU and** 2014/25/EU **as of** 18 April 2016. | [ ]  Yes | [ ]  No |  |

***In case of 3 quotes process:***

*The table below should be filled in once with all 3 quotes procurement processes relating to the reporting period.*

|  |  |  |
| --- | --- | --- |
| **3 quotes process** | **Accepted** | **Comments** |
| **Yes** | **Not (fully)** | **N.A.** |
| A minimum of 3 quotes have been provided | [ ]  | [ ]  | [ ]  |  |
| The quotes follow the same request details (quantity, timeframe, etc.)  | [ ]  | [ ]  | [ ]  |  |
| Selection criteria is made clear | [ ]  | [ ]  | [ ]  |  |

***In case of public procurement:***

*The table below should be repeated for each public procurement when a procurement is required (see Guidance note 6b section VI. on Public Procurement)*

*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 procured, works, goods or services is above the EU threshold.  | Yes [ ]  | No [ ]  |
| The type of tender – if applicable  | [ ]  works | [ ]  services  | [ ]  supply |
| The procurement procedure chosen (open, restricted, negotiated, direct contracting, etc.) |  |
| The media chosen for publication – if applicable  |  |
| **Criteria** [in accordance with national and – if applicable Programme or internal public procurement rules and – above the EU threshold for public procurement - national implementations of Directives No. **2014/24/EU and** 2014/25/EU **as of** 18 April 2016[[1]](#footnote-1)]**.** | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| **Documentation of procurement**Full documentation of the 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). | [ ]  | [ ]  | [ ]  |  |  |
| Including: Initial cost estimate made by the Project Partner to identify the applicable public procurement procedure | [ ]  | [ ]  | [ ]  |  |  |
| Including: Procurement publication/notice/Request for quotes/Advertisement  | [ ]  | [ ]  | [ ]  |  |  |
| Including: Terms of reference/Specifications | [ ]  | [ ]  | [ ]  |  |  |
| Including: Offers/quotes received | [ ]  | [ ]  | [ ]  |  |  |
| Including: Report on assessment of bids (Evaluation/selection report) | [ ]  | [ ]  | [ ]  |  |  |
| Including: Notification to applicants on acceptance or rejection | [ ]  | [ ]  | [ ]  |  |  |
| Including: Complaints by bidders submitted to the contracting authority (if any) | [ ]  | [ ]  | [ ]  |  |  |
| Including: Contract, including any amendments | [ ]  | [ ]  | [ ]  |  |  |
| **Compliance with public procurement rules**EU, national and - if applicable - Programme, and internal- public procurement rules were observed. Please refer to EU, Programme, national, and internal public procurement rules.  | [ ]  | [ ]  | [ ]  |  |  |
| Including: The public procurement procedure (open, restricted, direct contracting, etc.) chosen complies with applicable rules.  | [ ]  | [ ]  | [ ]  |  |  |
| Including: There has been no artificial splitting of the contract objective/value in order to avoid public procurement requirements.  | [ ]  | [ ]  | [ ]  |  |  |
| ***(in case a contract amendment/extension has been issued)***Including: The change has been only minor without changing the overall objective, content and scope of the tender. The change has been in line with relevant Regulations without any relevant impact on the validity of the initial tender procedure. | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case no tender was carried out while it is normally required in accordance with the rules of the Project Partner’s organisations)***Including: There is evidence on file documenting justification of this decision (e.g. in relation to Directive No. 2014/24/EU) | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case of in-house contracting and inter-communal cooperation)***Including: 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.**Conditions for in-house contracting or inter-communal cooperation set out in Art 12 of Directive 2014/24/EU are met.[[2]](#footnote-2)* | [ ]  | [ ]  | [ ]  |  |  |
| ***(in case of procurements above EU thresholds public procurements)***Including: OJEU requirements were respected.*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 and the estimated contract value were respected.*  | [ ]  | [ ]  | [ ]  |  |  |
| ***(in case of procurements above EU thresholds public procurements)***Including: There was a clear distinction between selection and award criteria in the evaluation of the bids.[[3]](#footnote-3)  | [ ]  | [ ]  | [ ]  |  |  |
| ***(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 been complied with (also for items below the EU-thresholds).*The degree of advertising was sufficient to ensure that an undertaking located in another Member State has access to appropriate information Regarding the contract before it is awarded.* *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).* | [ ]  | [ ]  | [ ]  |  |  |
| Including: - If applicable- Selection and award criteria and required technical specifications and national permits are transparent, non-discriminatory and ensure equal treatment.  | [ ]  | [ ]  | [ ]  |  |  |
| Including: - If applicable- Decisions are properly documented and justified.*Decisions of the evaluation committee are properly documents and selection and award criteria have been applied in a consistent way and no new criteria were added.*  | [ ]  | [ ]  | [ ]  |  |  |
| ***(in case of procurements below national thresholds for public procurements)***The price is adequate.  | [ ]  | [ ]  | [ ]  |  |  |
| **Contracts**  |
| Contract(s) is/are in line with the selected offer(s).  | [ ]  | [ ]  | [ ]  |  |  |
| General comments, recommendations, points to follow-up: |  |

|  |  |  |
| --- | --- | --- |
| **In case of Single tendering** | **Accepted** | **Comments** |
| **Yes** | **Not (fully)** | **N.A.** |
| Justification follows the one of the 3 principles: urgency, one supplier capable of providing the relevant goods, works or services, no organisation have responded | [ ]  | [ ]  | [ ]  |  |
| Justification has been explained with sufficient details | [ ]  | [ ]  | [ ]  |  |
| A specific form has been filled in  | [ ]  | [ ]  | [ ]  |  |

**5. Compliance with information and publicity requirements**

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria**  | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| Information and publicity rules of the EU and the Programme were complied with.All information and communication products acknowledge the support from the ERDF. | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case of projects exceeding a total public contribution of EUR 500.000 and consisting of the financing of infrastructure or construction projects)***A temporary billboard of a significant size, readily visible to the public has been installed.Evidence of this installation has been provided or it has been inspected during the Controller’s on-site visit. | [ ]  | [ ]  | [ ]  |  |  |
| ***(In case of projects not falling under the specification above)*** At least one poster with information about the project (minimum size A3), including the financial support from the Union and from the Programme at a location readily visible to the public, such as the entrance area of the building. | [ ]  | [ ]  | [ ]  |  |  |
| General comments, recommendations, points to follow-up  |  |

**6. Compliance with other EU rules**

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria**  | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| 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.  | [ ]  | [ ]  | [ ]  |  |  |
| There is no evidence that the project activities do not comply with the EU horizontal objectives of sustainable development.  | [ ]  | [ ]  | [ ]  |  |  |
| There is no evidence that equipment purchased does not comply with EU and national legislation in terms of environmental impacts, required 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. | [ ]  | [ ]  | [ ]  |  |  |
| General comments, recommendations, points to follow-up  |  |

**7. Compliance with State Aid**

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria**  | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| **Questions relating to the Partner**The activities are in line with the Application Form and do not raise any new State Aid issues. (Compare the partner report to the Application Form)*If yes skip the following 5 questions* | [ ]  | [ ]  | [ ]  |  |  |
| Is the Partner engaged in economic activity? (Regardless of legal form or purpose) If yes proceed to next question | [ ]  | [ ]  | [ ]  |  |  |
| Does the Partner gain an advantage from the project that it would not have had otherwise? If yes proceed to next question | [ ]  | [ ]  | [ ]  |  |  |
| Is the advantage provided to selected beneficiaries? If yes proceed to next question | [ ]  | [ ]  | [ ]  |  |  |
| Does the measure have potential to distort competition and affect trade? If yes proceed to next question | [ ]  | [ ]  | [ ]  |  |  |
| **If all of the previous 4 questions have been answered yes,** is the relevant amount below the De Minimis threshold? | [ ]  | [ ]  | [ ]  |  |  |
| **In case of State Aid, does the project** apply one of the exemptions within the General Block Exemption Regulation that the Programme has approved for use. | [ ]  | [ ]  | [ ]  |  |  |
| **For Projects granted GBER Aid only**The project activities comply with the requirements of the relevant GBER article | [ ]  | [ ]  | [ ]  |  |  |
| **Overall assessment (based on previous answers)**There is no evidence that the project activities do not comply with the EU regulations on State aid.  | [ ]  | [ ]  | [ ]  |  |  |
| General comments, recommendations, points to follow-up  |  |

**8. Shared Costs**

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria – Real cost**  | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| The method for cost sharing complies with Programme rules and relies with the “contracting Partner only principle” | [ ]  | [ ]  | [ ]  |  |  |
| General comments, recommendations, points to follow-up  |  |

**9. In-kind Contributions**

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria – Real cost** | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| In-kind contribution(s) declared is/are eligible in accordance with EU and Programme rules. | [ ]  | [ ]  | [ ]  |  |  |
| In-kind contribution(s) relate(s) to the project. They have been initially planned in the Application Form.They have been budgeted and reported in the budget line of their real costs equivalent. | [ ]  | [ ]  | [ ]  |  |  |
| In-kind contribution(s) is/are based on written agreement(s). The nature of the in-kind contributions are outlined in the Application Form. | [ ]  | [ ]  | [ ]  |  |  |
| In-kind contribution(s) is/are documented. Time spent by voluntary workers is recorded into timesheets or equivalent documents. | [ ]  | [ ]  | [ ]  |  |  |
| The in-kind amount declared is plausible and in line with its real costs equivalent market value. The value of voluntary work is the minimum hourly wage for the country the voluntary workers are working in. | [ ]  | [ ]  | [ ]  |  |  |
| **(ONLY in case of donation of land)**In case of donation of land, additional rules apply:* The value of the land has been certified by an independent qualified expert
* If the donation takes the form of a lease agreement, it includes a payment of no more than 1€/1£ per year to ensure it is recognised in law.
* The value of the land as part of the project claims does not exceed 10% of the total expenditure in the project (including in-kind and in cash)
 | [ ]  | [ ]  | [ ]  |  |  |
| General comments, recommendations, points to follow-up  |  |

**10. External contribution**

|  |  |  |  |
| --- | --- | --- | --- |
| **Criteria – Real cost**  | **Accepted** | **Comments** | **Index No.** |
| **Yes** | **Not (fully)** | **N.A.** |
| External contributions to partner are as foreseen in the Application Form | [ ]  | [ ]  | [ ]  |  |  |
| **(in case of external contributions)** The partner received external contribution for the previous report. | [ ]  | [ ]  | [ ]  |  |  |
| **(if yes)** The total contribution has not been exceeded.  | [ ]  | [ ]  | [ ]  |  |  |
| **(if yes)** The contribution does not come from other EU financial instruments.  | [ ]  | [ ]  | [ ]  |  |  |
| General comments, recommendations, points to follow-up  |  |

**11. Signature of the Partner Report**

|  |  |  |
| --- | --- | --- |
| **Signature**  | **Accepted** | **Comments** |
| **Yes** | **No** |
| Has the Partner Report been signed by the legal representative of the organisation i.e. the person authorised to commit the relevant resources for the relevant period of time? | [ ]  | [ ]  |  |

**12. FLC Statement regarding Fraud**

|  |  |  |
| --- | --- | --- |
| **Fraud**  | **Accepted** | **Comments** |
| **Yes** | **No** |
| Through the checks carried out, the FLC is satisfied that there is no cause for concern regarding fraud. | [ ]  | [ ]  |  |

|  |
| --- |
| **Controller’s signature**  |
| Location |  |
| Date |  |
| Name |  |
| Signature |  |
| Official stamp of the institution  |  |

1. Above EU threshold national transformation **of Directive No.** **2014/24/EU (**on public works, supply and service contracts**) and of Directive No. 2014/25/EU** (‘Sector Directive’) **apply as of 18 April 2016.**  [↑](#footnote-ref-1)
2. National transposition of Article 12 of Directive No. 2014/24/EU will be in force by April 2016 the latest. Prior to that, case law applies. [↑](#footnote-ref-2)
3. Purchases above EU public procurement thresholds require a clear distinction between selection and award criteria. Below EU thresholds this is not always the case. [↑](#footnote-ref-3)