

First Level Controller Certificate – IPA₁

Interreg MED Programme

The FLC certificate is the document to be filled in by the approved FLCer containing the results of the checks carried out during his/her control². FLCer is responsible for verifying expenditure declared by the controlled partner based on the verifications carried out according to article 23 of (EU) No 1299/2013.

The FLC certificate is composed by a FLC commitment signed by the approved FLC, a checklist, several financial tables and the list of expenditures included in the relevant FLC certificate.

The FLC certificate is filled in via the on line monitoring tool of the Interreg MED Programme, Synergie CTE. Each FLCer has personal login information that allows him/her to have access through the system to the controlled partners. The FLC certificate must be validated on the system, printed, signed and stamped by the approved FLCer. The partner must keep the original document in its premises (for more information see the Programme Manual). A scanned version of the signed document has to be uploaded in Synergie CTE in order to be included in a payment claim by the Lead Partner.

The FLC must compile the results of aforementioned verifications in the present FLC certificate in order to provide the project partner and the Interreg MED Programme Authorities with information on the control work carried out, the errors detected, the conclusions drawn and the recommendations and follow-up measures identified.

This FLC certificate refers solely to the partner identified and does not constitute a confirmation of the controlled entity's concerning other statements or its general accounts.

The controlled partner is responsible for the preparation of the documents needed for the FLC verification according to the audit trail principles outlined in the Programme Manual.

When the national FLC system foresees it³, the present FLC certificate must be checked by the relevant National Authority before inclusion in a payment claim by the Lead Partner.

1. Identification of the Certificate of the First Level Controller – Synthesis (Automatically filled in)

| | |
|--|---|
| Name of the project | <i>Pre-filled in by Synergie CTE</i> |
| Acronym | <i>Pre-filled in by Synergie CTE</i> |
| Reference Synergie CTE | <i>Pre-filled in by Synergie CTE</i> |
| Internal number of management | <i>Internal number of management given by JS. Pre-filled in by Synergie CTE</i> |
| Name and country of the Lead Partner | <i>Pre-filled in by Synergie CTE</i> |
| Programme Committee first approving decision | <i>Pre-filled in by Synergie CTE</i> |
| Project starting date | <i>Pre-filled in by Synergie CTE</i> |

¹ Including checklist, financial tables and list of expenditures. **Specific questions regarding IPA partners are included in yellow.**

² Legal basis and guidelines: Regulation (EU) No 1303/2013; Regulation (EU) No 1301/2013; Regulation (EU) No 1299/2013; Commission Delegated Regulations (EU) No 481/2014; Commission Delegated Regulations (EU) No 480/2014; Guidance document on management verifications to be carried out by Member States on operations co-financed by the Structural Funds, the Cohesion Fund and the EMFF for the 2014-2020 programming period; Interreg MED Cooperation Programme; Interreg MED Programme Manual and Control Systems established by each Participating State.

Additionally in the case of IPA partners: Regulation (EU) No 231/2014 establishing an aid instrument Pre-Accession Treaty (IPA II); Regulation (EU) No 447/2014; Financing agreements (General Conditions and Specific Conditions) signed between the competent authorities of the European Commission, each country of the IPA and the Managing Authority of the Interreg MED Programme.

³ In the framework of the Interreg MED Programme, only Spanish and Portuguese partners are concerned.

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|--|--------------------------------------|
| Project ending date | <i>Pre-filled in by Synergie CTE</i> |
| Ending date of eligibility of expenditures | <i>Pre-filled in by Synergie CTE</i> |
| Name of the Partner | <i>Pre-filled in by Synergie CTE</i> |
| Function (Lead Partner or Project Partner) | <i>Pre-filled in by Synergie CTE</i> |
| Name of the First Level Controller | <i>Pre-filled in by Synergie CTE</i> |
| Organisation of the partner | <i>Pre-filled in by Synergie CTE</i> |

2. First Level Controller commitment

I, the undersigned < *Name of the First Level Controller – pre-filled in by Synergie CTE* > in my capacity as first level controller of the partner < *Name of the partner – pre-filled in by Synergie CTE* > of the Interreg MED project < *Acronym of the project and MED identification number – pre-filled in by Synergie CTE* > and based on the documents provided and my verification and professional judgement, certify that:

- a. Expenditure is in line with European, Interreg MED Programme and national eligibility rules and complies with conditions for support of the project and payment as outlined in the Subsidy Contract;
- b. Expenditure was actually paid with the exception of costs related to depreciations and « simplified cost options »;
- c. Expenditure was incurred and paid (with the exceptions above under point b) within the eligible time period of the project and was not previously reported;
- d. Payment of staff costs is proven on the basis of payslips or documents of equivalent probative value;
- e. Expenditure based on « simplified cost options » (if any) is correctly calculated and the calculation method used is appropriate;
- f. Expenditure declared on the basis of eligible costs actually incurred is either properly recorded in a separate accounting system or has an adequate accounting code allocated. The necessary audit trail exists and all elements were available for inspection;
- g. Expenditure in currency other than Euro was converted using the correct exchange rate;
- h. Relevant EU/ national/ institutional and Interreg MED Programme public procurement rules were observed;
- i. EU and programme information and publicity rules were observed;
- j. Co-financed products, services and works were actually delivered;
- k. Expenditure is related to activities in line with the approved Application Form and the Subsidy Contract.

II. Based on the documents provided, my verification and my professional judgement as a First Level Controller, I have NOT found any evidence of:

- Infringements of rules concerning sustainable development, equal opportunities and Non-discrimination, equality between men and women and state aid;
- Double-financing of expenditure through other financial source(s);

- Generation of undisclosed project-related revenues;
- Fraud or corruption.

III. I hereby confirm that the verification of the project financial report was done precisely and objectively.

The total declared expenditure by the beneficiary amounts to < *pre-filled in by Synergie CTE* > of which the total confirmed eligible expenditure amounts to < *pre-filled in by Synergie CTE* >. This amount is free from any reservation casting doubts on its eligibility.

The control work has been documented in a control checklist, which is an integral part of the present FLC certificate and it is based on the Interreg MED Programme template serving as minimum requirements.

I and the institution/department I represent are independent from the project's activities and financial management, and authorised and qualified to carry out the control in respect of the national control requirement valid in the participating country on whose territory the partner is located.

Date: < *Date of the validation of the document pre-filled in by Synergie CTE* >

Name of the First Level Controller: < *pre-filled in by Synergie CTE* >

Signature of the First Level Controller:

Official stamp (if needed):

For information

3. Synthesis of verifications carried out by the First Level Controller

| | | |
|--|---|--------------------------------------|
| General methodology (<i>allowing 2 ticks</i>) | <input type="checkbox"/> desk-based | <input type="checkbox"/> on-the-spot |
| Start of control work | DD.MM.YYYY | |
| Date(s) of requests for clarifications (if applicable) | DD.MM.YYYY | |
| Date of receipt of satisfactory clarifications (if applicable) | DD.MM.YYYY | |
| End of the control work | DD.MM.YYYY | |
| Documents' format Format in which the documents checked by the FLCer were available. <i>(Multiple tick is possible)</i> | <input type="checkbox"/> originals <input type="checkbox"/> copies <input type="checkbox"/> digitalised | |

| | |
|---|---|
| 3.1 Description of findings, observations and limitations | |
| <input type="checkbox"/> N/A | <i>Comment.</i> <i>Description of the types of errors found and a reasoning why it is an error. Also add a clear specification of additional observations and limitations (if any), expressed about the eligibility of some expenditure.</i> |
| 3.2 Conclusions and recommendations | |
| <input type="checkbox"/> N/A | <i>Comment.</i> <i>The conclusion takes into consideration the above-mentioned observations/limitations. It also describes the measures implemented to solve the errors detected and it eventually provides recommendations to avoid repeating the same types of errors in the future.</i> |
| 3.3 Follow-up measures for the next implementing period | |
| <input type="checkbox"/> N/A | <i>Comment.</i> <i>Follow-up measures to be implemented in the next implementing period should be described in this section.</i> |
| 3.4 Risk-based verifications added by controller (question covering the whole of the report) | |
| <input type="checkbox"/> N/A | <i>Comment.</i> <i>Risk-based verifications are not undertaken on a routine basis but added in case a risk is identified by the controller. Whether or not a risk-based verification is added and the type of verification is based on the professional judgment of the controller.</i> |

4. Annex 1 : Checklist

4.1 Accounting system and Double funding

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|--|---|--|
| 1) According to article 125 4 (b) of Regulation (EU) No 1303/2013, the project partner uses for accounting purposes (filled-in once): <i>(NOT needed for flat rates or lump sums)</i> | <input type="checkbox"/> A separate accounting system <input type="checkbox"/> An adequate accounting code | |
| 2) The accounting system is effective and allows the clear identification of all expenditures linked to the project. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Comments on the accounting system <i>Text.</i> |

| | |
|--|--|
| <p>3) Double-financing is excluded by:</p> <p><i>Please explain briefly in the comments box mechanisms set up by the partner to avoid the reimbursement of same expenditure by multiple means of financing (EU, national, regional, other). E.g. invoice are stamped and classified, originals have been controlled during the on-the-spot check, etc.</i></p> | <p style="text-align: center;">Comments</p> <p><i>Compulsory comment. Text.</i></p> |
|--|--|

4.2 VAT status (declared in the application form)

FLC is asked here to verify the VAT status declared by the partner in the Application Form based on the application of national VAT legislation; as well as the inclusion of VAT as a project cost. FLC is entitled to request any national document or form that proves the VAT status to be applied by the partner for the activities implemented in the framework of the project.

According to article 69 (3) of Regulation (EU) N° 1303/2013, VAT is not eligible except where it is non-recoverable under national VAT legislation.

In practice, based on the VAT status declared the treatment of the VAT should be the following one:

⇒ **YES:** Partner CAN recover the VAT; in consequence, VAT is not eligible. FLC must check that expenditures claimed by the partner are reported without VAT. If expenditures are included in the system with VAT, FLC must reject the VAT of each concerned expenditure.

⇒ **PARTIALLY:** Partner can recover the VAT partially; in consequence, the part of the VAT that is recoverable is not eligible and the part of the VAT that cannot be recovered is eligible. FLC must check that expenditures claimed by the partner are reported only with the non-recoverable VAT (amount excluding tax + non-recoverable VAT share). If expenditures are included in the system with VAT, FLC must reject the part of recoverable VAT of each concerned expenditure.

⇒ **NO:** Partner CANNOT recover the VAT; in consequence, VAT is eligible. Partner is entitled to claim expenditures with VAT.

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|--|--|
| <p>The partner organisation is entitled to recover VAT based on national legislation for the activities implemented in the project.</p> <p><i>Pre-filled by Synergie – based on application form.</i></p> <p><i>If the status declared by the partner in the application form is not correct, kindly ask the concerned partner to contact the Joint Secretariat and its Lead Partner in order to correct the Application Form.</i></p> | <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Partially</p> |
|--|--|

4.3 Checks regarding VAT status

| Verification | Yes | No | N/A | Comments |
|---|--------------------------|--------------------------|--------------------------|--------------|
| <p>1) VAT status declared by the partner in the application form is correct.</p> <p><i>If the VAT status is not correct, ask to the partner to correct it.</i></p> <p><i>If VAT status declared is "partially", kindly include the liability rate in the comment box.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>2) According to article 69 (3) of Regulation (EU) No 1303/2013, recoverable VAT has been deducted.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |

4.4 Coherence with the project budget

| Verification | Yes | No | N/A | Comments |
|---|--------------------------|--------------------------|--------------------------|--------------|
| 1) Costs are allocated to the relevant budget line and work packages. <i>If necessary, please correct the allocation before you validate the expenditures.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 2) The total eligible budget of the partner as established in the last approved application form has been respected. <i>Please verify that the accumulated expenditure claimed by the partner do not exceed its total eligible budget of the latest approved version of the application form.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 3) The budget of the partner per budget lines and work packages as established in the last approved application form has been respected. If any deviations occur, these remain within the budget flexibility with prior approval of the Lead Partner and/or the project steering committee (if applicable) or by the relevant programme body (if required) according to Programme rules. <i>For more information, please check the Factsheet of the Programme Manual « Project modification ».</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 4) According to article 44 of the Regulation (EU) No 447/2014, expenditures related to activities carried out in EU regions outside the cooperation area ⁴ have been identified. <i>Please note that this question concerns exclusively the activities carried out by the partner (e.g. organisation of events), except travel and accommodation costs.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 5) If applicable, activities carried out (and expenditure incurred) in EU regions outside the Programme areas by IPA partners have been approved by the Programme bodies prior to their occurring. <i>Please note that this question concerns exclusively activities carried out by the partner (e.g. organisation of events), except travel and accommodation costs.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 6) No expenditures related to preparation costs have been declared by the partner and/or included in the present certificate. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |

⁴ The cooperation area of the Interreg MED Programme is composed by the EU and IPA regions the covered by the Interreg MED Programme, according to the last version of the Cooperation Programme document approved by the EC. For more information, see <http://interreg-med.eu/explore/the-cooperation-area/>.

For the purpose of this question, EU regions not covered by the cooperation area of the Interreg MED Programme are considered as « regions outside of the Programme area ».

⁵ Idem.

4.5 Audit trail and other verifications

| Verification | Yes | No | N/A | Comments |
|--|--------------------------|--------------------------|--------------------------|--------------|
| <p>1) Costs reported are directly related to the approved project and are necessary for its implementation.</p> <p><i>Please verify that they have been initially planned in the latest approved application form or rules related to project modifications are respected. For more information, check the Factsheet of the Programme Manual « Project modification ».</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>2) According to article 67 (1) (a) of Regulation (EU) No 1303/2013, expenditures were incurred and paid within the eligibility period of the project.</p> <p><i>For more information, check the Factsheet of the Programme Manual « Eligibility of Expenditures – Eligibility periods ».</i> <i>(NOT relevant for flat rates. Flat rates concern the Budget Line: Office and Administration)</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>3) According to article 131 (2) of Regulation (EU) No 1303/2013, expenditure is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms.</p> <p><i>(NOT relevant for flat rates. Flat rates concern the budget Line: Office and Administration)</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>4) According to article 131 (2) of Regulation (EU) No 1303/2013, expenditure is supported by a proof of payment (bank account statements, bank transfer confirmations, cash receipts, etc.).</p> <p><i>(NOT relevant for flat rates. Flat rates concern the budget Line: Office and Administration)</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>5) According to article 125 (4) (a) of Regulation (EU) No 1303/2013, the co-financed products and services were delivered and they are coherent with activities performed and outputs/deliverables obtained.</p> <p><i>FLC is asked to examine project evidence provided with the partner report and related to expenditures included in the relevant reporting, in particular agendas and signed attendance lists of meetings, written outputs, pictures, etc.... If possible, perform your own research, in particular search on the internet, obtain external confirmation of the project's existence, and inspect the project partner and activities on the spot.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>6) Based on the available information, it is reasonable to assume that the expenditure declared is appropriate.</p> <p><i>FLC is asked to confirm that, based on the checks performed, there is no evidence that the appropriateness of the expenditure is not ensured, and therefore it is reasonable to assume it to be adequate.</i></p> <p><i>If the FLC answers YES to this question, no further action has to</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |

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|---|--------------------------|--------------------------|--------------------------|-------|
| <p><i>be undertaken.</i></p> <p><i>If the FLC answers NO to this question, amounts exceeding what would be reasonably adequate shall be rejected by the FLC and a compulsory comment should be included in the comment box.</i></p> | | | | |
| <p>7) Costs are declared only once.</p> <p><i>Please examine the list of expenditure and verify that expenditures have not been declared twice in different budget lines or work packages; nor in previous reporting periods.</i></p> <p><i>If the FLC answers YES to this question, no further action has to be undertaken.</i></p> <p><i>If the FLC answers NO to this question, the amounts declared twice shall be rejected by the FLC and a compulsory comment should be included in the comment box.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |
| <p>8) 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 First Level Controller, according to the rules established by the Interreg MED Programme.</p> <p><i>For more information, see the Factsheet of the Programme Manual « Eligibility of Expenditures – Conversion into euro ». As well as the functionality existing in Synergie CTE for most common currencies.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |
| <p>9) Partner has received the correct IPA payments from the previous periods, and the dates of reception of the payments have been correctly entered in Synergie CTE.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |
| <p>10) No ineligible costs, according to article 69 (3) (a. and b.)⁶ of Regulation (EU) No 1303/2013; article 3(3) of Regulation (EU) No 1301/2013; article 18 of Regulation (EU) No 1299/2013; article 2 (2)⁷ of Delegated Regulation (EU) No 481/2014 and Programme rules, are included in this FLC certificate.</p> <p><i>For more information see Factsheet of the Programme Manual « Eligibility of expenditures – Non-eligible expenditure ». FLC must reject any expenditure related to an ineligible cost according to EU, Programme or national regulations.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |
| <p>11) No in-kind contributions⁸, as defined in article 69 (1) of Regulation (EU) No. 1303/2013, are included in this FLC certificate.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |

⁶ (a) Interest on debt, except in relation to grants given in the form of an interest rate subsidy or guarantee fee subsidy; (b) the purchase of land not built on and land built on in the amount exceeding 10 % of the total eligible expenditure for the operation concerned. For derelict sites and for those formerly in industrial use which comprise buildings, that limit shall be increased to 15 %. In exceptional and duly justified cases, the limit may be raised above the respective aforementioned percentages for operations concerning environmental conservation.

⁷ (a) fines, financial penalties and expenditure on legal disputes and litigation; (b) costs of gifts, except those not exceeding EUR 50 per gift where related to promotion, communication, publicity or information; (c) costs related to fluctuation of foreign exchange rate.

⁸ Contributions in the form of provision of works, goods, services, land and real estate for which no cash payment supported by invoices or documents of equivalent probative value has been made. No to be confused with own contribution, for more information see Factsheets of the Programme Manual «Partners co-financing and location of project activities » and « Eligibility of expenditures – Non-eligible expenditure ».

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| <p><i>If the FLC answers YES to this question, no further action has to be undertaken.</i></p> <p><i>If the FLC answers NO to this question, the In-kind contributions shall be rejected by the FLC and a compulsory comment should be included in the comment box.</i></p> | | | | |
| <p>12) No shared-costs⁹ are included in this FLC certificate.</p> <p><i>If the FLC answers YES to this question, no further action has to be undertaken.</i></p> <p><i>If the FLC answers NO to this question, the In-kind contributions shall be rejected by the FLC and a compulsory comment should be included in the comment box.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>13) The bank account registered in Synergie CTE belongs to the project partner's organisation.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| <p>14) Bank information has been updated since the last FLC certificate.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>15) The partner is not a profit entity under private law.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |

4.6 On-the-spot verifications (to be filled in in the case of on-the-spot verifications)

This chapter is to be filled in only in the case the FLCer performs an on-the-spot verification. On-the-spot verifications are performed by the controller on the premises of the beneficiary as well as in any other place where the project is being implemented.

The on-the-spot verification allows to check the existence and delivery of goods and services especially with regard to cost items referring to the budget lines *equipment* and *external expertise/services* costs as well as to check the accuracy of the management system put in place in each partner structure and the existence of accounting documents forming the audit trail.

Furthermore, on-the-spot verifications should check the existence and effective functioning of an accounting system on the level of the controlled beneficiary.

The Interreg MED Programme highly recommends performing an on-the-spot verification at least once during project's lifetime and without waiting until the project's closure unless the concerned Participating State rules indicate differently in the national control system.

Furthermore, on-the-spot verifications are compulsory on those beneficiaries realizing investments in *thematic equipment* with a value of more than EUR 2.000 per cost item and/or any investment in *small scale investment*.

| Verification | Yes | No | N/A | Comments |
|---|--------------------------|--------------------------|--------------------------|--|
| <p>1) An on-the-spot verification has been performed.</p> <p><i>Please explain briefly in the comments box the methodology used for the on-the-spot verification.</i></p> <p><i>If answer is NO, please answer N/A to the remaining following</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text compulsory if the answer is Yes.</i> |

⁹ Shared costs derive from activities carried out by one partner whose costs are covered by more than one project partner. Costs sharing systems are forbidden within the Interreg MED Programme. For more information see Factsheet of the Programme Manual « Eligibility of expenditures – Non-eligible expenditure ».

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|---|--------------------------|--------------------------|--------------------------|--------------|
| <i>questions in this section.</i> | | | | |
| 2) 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 previous performed desk verifications. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 3) The accounting system was verified on-the-spot and it is effective. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 4) The information entered by the partner in the Synergie CTE match the originals verified during the on-the-spot verification. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 5) Documents constituting the project audit trail (contractual documents ¹⁰ , invoices, proof of payments, timesheets, deliverables, outsourcing contracts documents, etc.) are correctly archived. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 6) Equipment, services and goods (e.g. gadgets, brochures etc.) are in line with the quantity and quality as described in the application form and coherent with the expenditures claimed in the relevant budget line in the present and previous certificates. They respect information, communication, branding requirements and national registration/inventory rules. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 7) The information and publicity requirements are correctly fulfilled | | | | |
| Results, comments, recommendations, points to follow-up (if any). | | | | |
| <i>Text.</i> | | | | |

4.7 Eligibility of expenditure – Staff costs

| Verification | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 1) Staff costs are reported. <i>If partner does not allocate expenditure in this budget line, please answer NO to this question and N/A to the remaining questions in this section. Kindly check table 5.1 of this document.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Declared staff costs refer to employees of the partner. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) A list of the staff working in the project, using the template provided by the Programme, and signed by the project coordinator is available. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) A job description declaration, providing the necessary information on the responsibilities related to the project, for each of the staff member involved in the project is available. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5) Employment contracts or written agreements are available. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6) 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"/> |

¹⁰ For the Lead Partner: Application Forms, Partners Declarations, MA notifications, Subsidy Contract, Partnership Agreement, Amendments to the Subsidy Contract, Requests for modifications.
For all partners, included Lead Partner, FLCer certificate, FLCer approval (in the case of decentralised control systems).

| | | | |
|---|--------------------------|--------------------------|--------------------------|
| <p>7) Expenditure declared is limited to salary payments and any other costs directly linked to salary payments.</p> <p><i>Kindly check payrolls/payslips, 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></p> <ul style="list-style-type: none"> ▪ <i>fixed in an employment document or by law;</i> ▪ <i>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</i> ▪ <i>not recoverable by the employer.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>8) If overtime is claimed, related costs actually are incurred and in compliance with the applicable programme rules.</p> <p><i>Where foreseen by the employment document, overtime is eligible, provided it is project related as well as in conformity with national legislation and the standard practice of the partner. It must be paid in addition to the salary and figure on the payslip or other documents of equivalent probative value.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>9) Staff costs are calculated according to the calculation methods for staff costs authorised in the framework of the Interreg MED Programme.</p> <p><i>In the framework of the Interreg MED Programme, depending of the assignment (full-time, part-time, contracted on an hourly basis) to work on the project, staff costs of each individual are calculated based on real costs using one of the following methods:</i></p> <ul style="list-style-type: none"> ▪ <i>Method A: Full-time in the project</i> ▪ <i>Method B: Part-time assignment with a fixed percentage of time worked on the project per month</i> ▪ <i>Method C: Part-time assignment with a flexible number of hours worked on the project per month</i> ▪ <i>Method D: Contracted on an hourly basis</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>10) Staff costs related to staff working full-time for the project (Method A) are declared.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>11) Staff costs related to staff working part-time on the project, with a fixed percentage (Method B), are declared.</p> <p><i>If the answer is YES please answer as well questions number 14 and 17.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>12) Staff costs related to staff working part-time on the project, with a flexible number of hours and an hourly rate calculated on the basis of 1720 hours (Method C), are declared.</p> <p><i>If the answer is Yes please answer as well questions number 15, 16 and 17.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>13) Staff costs related to staff working on the project, staff working with an hourly rate agreed in the employment/work contract (Method D), are declared.</p> <p><i>If the answer is YES please answer as well questions number 16, 17 and 18.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>14) In the case of staff working part-time on the project with a fixed percentage (Method B), the fixed percentage of the gross employment cost declared is in line with the fixed percentage established in the job description declaration of each employee and is correctly calculated.</p> <p><i>The percentage to be applied has to be included in the job description declaration of the staff member.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>15) For the staff working part-time on the project with a flexible number of hours worked on the project (Method C), the hourly rate is calculated by dividing the latest documented annual gross employment cost by 1720 hours (Article 68(2) of Regulation (EU) No 1303/2013) and it is documented.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>16) When needed (Methods C and D), the number of hours worked on the project is documented in a time registration system (e.g. time sheet). Time sheets are available and signed by the employee and his/her supervisor.</p> <p><i>Verify that the time sheets of persons claiming staff costs show 100% of the work of the</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | |
|---|--------------------------|--------------------------|--------------------------|
| <p><i>person and the following conditions are respected:</i></p> <ul style="list-style-type: none"> ▪ <i>A time sheet is filled in separately for each employee involved in the project;</i> ▪ <i>The time sheet Indicates the number of monthly hours worked for the project;</i> ▪ <i>The time sheet states briefly the activities performed within the project;</i> ▪ <i>The time sheet is signed by the employee and his/her supervisor.</i> | | | |
| <p>17) If a person works in several projects financed by the Interreg Programmes or other sources of funding (European/national/regional), it is ensured that the total number of working hours and/or the addition of the different fixes percentage (depending on the method used for each member staff) declared does not exceed the total eligible working time of the employee (no double-financing).<i>FLC is asked to verify that the partner has set up a mechanism to avoid reimbursement of same expenditure by multiple means of financing (EU, national, regional, other). And to confirm that, based on the checks performed, there is no evidence that staff costs are claimed twice by the partner. (E.g. Stamp of the payslip with the number of hours/percentage declared in each project; if using variable number of hours, timesheet including hours devoted to other projects too; if using percentage of involvement for each project, document including the percentage allocated to each project (addition cannot exceed 100%); if using both methods in different projects, inclusion in the timesheet of the percentage of involvement and allocation of hours left; etc.).</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>18) For the staff working with an hourly rate agreed in the employment/work contract (Method D), the hourly rate is clearly identified in the employment/work contract.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>19) It is reasonable to assume that claimed staff costs are adequate in quality or quantity to the realised deliverables and outputs as foreseen in the approved application form. <i>FLC is asked to confirm that, based on the checks performed, there is no evidence that the claimed staff costs declared by the partner are not adequate in quantity or quality to the development of the activities reported by the partner. In consequence, it is reasonable to assume the appropriateness of the expenditure.</i> <i>If the FLC answers YES to this question, no further action has to be undertaken.</i> <i>If the FLC answers NO to this question, amounts exceeding what would be reasonably adequate shall be rejected by the FLC and a compulsory comment should be included in the comment box.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>20) In the case of natural persons working under work contracts considered as employment contracts of the partner organisation), the three following conditions are respected:</p> <ul style="list-style-type: none"> ▪ <i>The person works under the beneficiary's instructions and, unless otherwise agreed with the beneficiary, on the beneficiary's premises;</i> ▪ <i>The result of the work carried out belongs to the beneficiary;</i> ▪ <i>The costs are not significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.</i> <p><i>Taking into account that the national regulation on this issue might be different from country to country, the Programme does not provide a generally applicable definition of the terms used. Partners are required to clarify this according to national law and their institutional regulation, as well as with their FLC, and report the conclusions to the JS before claiming such expenditures.</i> <i>FLC is asked to check the situation has been clarified at national level and communicated to the JS.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Results, comments, recommendations, points to follow-up (if any).</p> | | | |
| <p><i>Text.</i></p> | | | |

4.8 Eligibility of expenditure - Office and Administration expenditure¹¹

| Verification | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 1) Costs belonging to this budget line (as defined in article 4 ¹² of the Delegated Regulation (EU) No 481/2014) are not allocated in any other budget line (e.g. stationery, photocopying, mailing, telephone, fax and internet, heating, electricity, office furniture, maintenance, office rent). <i>FLC is asked to check that no cost items listed in article 4 of Delegated Regulation (EU) No 418/2014 have been included in other budget lines. None of the expenditures included in this article can be reported as expenditures in any other budget line. Kindly remember that direct costs falling under this budget line are not eligible.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Results, comments, recommendations, points to follow-up (if any). | | | |
| <i>Text.</i> | | | |

4.9 Eligibility of expenditure - Travel and Accommodation costs¹³

| Verification | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 1) Travel and accommodation costs are reported. <i>If partner does not allocate expenditure in this budget line, please answer NO to this question and N/A to the remaining questions in this section. Kindly check table 5.1 of this document.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Travel and accommodation costs relate exclusively to staff of the partner organisation or natural persons working under work contracts considered as employment contracts of the partner organisation. <i>Kindly remember that travel and accommodation costs of external experts (including invited speakers, experts and chairpersons of meetings) and service providers, as well as those related to associated partners, should be claimed under the external expertise and services budget line.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Travel and accommodation costs are clearly linked to the project, and they are justified and relevant to the activities of the project. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) Costs are in line with applicable EU, programme, national and internal rules of the partner organisation. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5) Authorisation of the mission is available, if applicable according to the internal rules of the partner organisation. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6) The most cost-efficient means of transportation has been used. <i>If this is not the case, kindly include a comment.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7) Travel and accommodation costs have been borne by the partner organisation. <i>If this is not the case, kindly include a comment.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8) If paid directly by a staff member of the partner, proof or reimbursement from the employer is available. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

¹¹ According to article 68 (1) of Regulation (EU) No 1303/2013.

¹² Office and administrative expenditure shall be limited to the following elements: (a) office rent; (b) insurance and taxes related to the buildings where the staff is located and to the equipment of the office (e.g. fire, theft insurances); (c) utilities (e.g. electricity, heating, water); (d) office supplies; (e) general accounting provided inside the beneficiary organisation; (f) archives; (g) maintenance, cleaning and repairs; (h) security; (i) IT systems; (j) communication (e.g. telephone, fax, internet, postal services, business cards); (k) bank charges for opening and administering the account or accounts where the implementation of an operation requires a separate account to be opened; (l) charges for transnational financial transactions.

¹³ According to article 67 (a) of Regulation (EU) No 1303/2013 and article 5 of Delegated Regulation (EU) No 481/2014.

| | | | |
|---|--------------------------|--------------------------|--------------------------|
| <p>9) Daily allowances are in line with national/internal rules and respect the maximum thresholds established at national level. <i>If this is not the case, FLC must reject any amount exceeding the threshold.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>10) Travel and accommodation costs related to activities outside of the Programme area (regardless of whether they are organized by the project or not) were planned in the last approved application form or a written approval was provided by the JS prior to the travel. <i>Kindly check the latest approved version of the application form to ensure that travels have been initially planned in the application form or that a written agreement of these costs from the JS exists prior to the travel. If this is not the case, FLC must reject any expenditure related to the concerned travel.</i> <i>This question concerns partners from inside the Programme area traveling to regions outside the Programme area, and partners from outside the Programme area traveling to any region outside the Programme area but different from their region of origin.</i> <i>In the case of activities carried out outside the programme area, questions 4, 5 and 6 of section 4.3 have to be answered as well.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Results, comments, recommendations, points to follow-up (if any).</p> | | | |
| <p><i>Text.</i></p> | | | |

4.10 Eligibility of expenditure - External Expertise and Services¹⁴

| Verification | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| <p>1) External Expertise and Services costs are reported. <i>If partner does not allocate expenditure in this budget line, please answer NO to this question and N/A to the remaining questions in this section. Kindly check table 5.1 of this document.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>2) Providers of services or expertise are external to the project partnership, including associated partners of the project.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>3) External Expertise and Services costs are clearly linked to the project, and they are justified and relevant to the activities of the project.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>4) The types of costs claimed under the budget line are eligible according to EU, programme and national / institutional rules.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>5) 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.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>6) In case of experts or services that are NOT exclusively used for the project, the part allocated to the project is plausible; i.e. calculated according to a fair, equitable and verifiable method. <i>If relevant, kindly include a comment.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>7) Deliverables or other evidence of the work carried out by the provider are available.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>8) Gifts do not exceed the maximum value of EUR 50 per item and are linked to promotion, communication and publicity or information material. <i>If this is not the case, FLC must reject any amount exceeding the threshold.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>9) In case of travel and accommodation costs of external experts (including invited speakers, experts and chairpersons of meetings) and service providers, as well as those related to associated partners, ALL general principles and audit trail of expenditures allocated under travel and accommodation budget line are respected. <i>FLC is invited to use as guidance questions of section 4.9 to answer this question.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

¹⁴ According to article 67 (a) of Regulation (EU) No 1303/2013 and article 6 of Delegated Regulation (EU) No 481/2014.

| | | | |
|---|--------------------------|--------------------------|--------------------------|
| 10) Costs referring to in-house bodies, including staff and travel and accommodation costs, as well as costs referring to cooperation between public bodies are reported. <i>If this is the case, kindly answer also to the questions of section 4.11.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Results, comments, recommendations, points to follow-up (if any). | | | |
| <i>Text.</i> | | | |

4.11 In-house subcontracting and cooperation agreements between public bodies (if relevant)

| Verification | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 1) In the case of in-house subcontracting and cooperation agreements between public bodies, the requirements for the exemptions from public procurement rules are fulfilled. <i>Taking into account that the national regulation on this issue might be different from country to country, the Programme does not provide a generally applicable definition of the terms used. Partners are required to clarify this according to national law and their institutional regulation, as well as with their FLC, and report the conclusions to the JS before claiming such expenditures.</i> <i>FLC is asked to check the situation has been clarified at national level and communicated to the JS.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Costs were charged on a real-cost basis, thus without any profit margin. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Costs were accounted under the budget line external expertise and services. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) According to their nature, costs were accounted under the applicable general and specific provisions on eligibility, reporting and audit trail of the concerned budget lines. <i>In case of staff costs, ALL general principles and audit trail of expenditures allocated under staff budget line must be respected, with the exception of the application of the flat rate of office and administration costs. FLC is invited to use as guidance the questions of section 4.8 to answer this question.</i> <i>In case of travel and accommodation cost, ALL general principles and audit trail of expenditures allocated under travel and accommodation budget line must be respected. FLC is invited to use as guidance the questions of section 4.9 to answer this question.</i> <i>In case of external expertise and services costs, ALL general principles and audit trail of expenditures allocated under external expertise and services budget line must be respected. FLC is invited to use as guidance the questions of section 4.10 to answer this question.</i> <i>In case of equipment costs, ALL general principles and audit trail of expenditures allocated under equipment budget line must be respected. FLC is invited to use as guidance the questions of section 4.12 to answer this question.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Results, comments, recommendations, points to follow-up (if any). | | | |
| <i>Text.</i> | | | |

4.12 Eligibility of expenditure - Equipment¹⁵

| Verification | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 1) Equipment costs are reported. <i>If partner does not allocate expenditure in this budget line, please answer NO to this</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

¹⁵ According to article 67 (a) of Regulation (EU) No 1303/2013 and article 7 of Delegated Regulation (EU) No 481/2014.

| | | | |
|---|--------------------------|--------------------------|--------------------------|
| <i>question and N/A to the remaining questions in this section. Kindly check table 5.1 of this document.</i> | | | |
| 2) The types of costs claimed under the budget line are eligible according to EU, programme and national / institutional rules. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Equipment costs were planned in the approved application form or a written approval was provided by the JS prior to the purchase. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) 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"/> |
| 5) The method to calculate equipment expenditure (full costs, pro rata) is correctly applied. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6) Equipment declared has not already been financed by other EU or third part subsidies and has not already been depreciated in full. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7) In the case of the purchase of equipment of general (office) use, a declaration confirming the exclusive use for the project, using the template provided by the Programme, is signed by the project coordinator and available. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8) Equipment is available, physically exists. <i>If the control is not held on-the-spot, existence was verified by other means e.g. photo documentation.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9) Small-scale investments exist or evidence of work in progress is available. <i>If the control is not held on-the-spot, existence was verified by other means e.g. photo documentation.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10) Where applicable, the relevant information, communication and branding requirements have been respected. <i>If the control is not held on-the-spot, existence was verified by other means e.g. photo documentation.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11) A depreciation plan line with EU (article 69 (2) of Regulation (EU) 1303/2013), national and Programme rules exists and has been checked. <i>Only in case of depreciation.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12) Depreciation for the related period been properly calculated by applying national accounting rules. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13) According to article 6 of Delegated Regulation (EU) No 481/2014, in case of second-hand equipment declared , the three following conditions are respected: <ul style="list-style-type: none"> ▪ No assistance has been received for it from the ESI Funds. ▪ Its price does not exceed the generally accepted price on the market in question. ▪ Equipment has technical characteristics necessary for the project and complies with applicable norms and standards. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Results, comments, recommendations, points to follow-up (if any). | | | |
| <i>Text.</i> | | | |

4.13 Compliance with public procurement rules - List of outsourcing contracts

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

The detail of the outsourcing contracts over **EUR 500** declared by the partner is in Synergie CTE. Here below, a synthetic table summarises the main information of each contract related to expenses included in this certificate.

The applicability of the contracts rules depends, among others, on the legal status of the awarding institution. For further information, please see the Factsheet of the Programme Manual « Public Procurement ».

The questions related to the compliance with public procurement rules concern all the contracts related to expenditures

of the FLC certificate. The certification of the expenditure related to each contract implies the validation of the contracts and the confirmation that EU, national and programme rules have been applied correctly. If these rules are not met for at least one contract, please answer NO to the relevant question and give detailed information about the relevant contract in the comments section, highlighting every criticism detected.

| ID | Title of the contract | Type of procedure | Name of the service provider | Total amount of the contract | Total amount allocated to the tender (cumulated) |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|
| <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> |
| <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> | <i>Pre-filled by Synergie CTE.</i> |

4.14 Outsourcing contracts

| Verification | Yes | No | N/A | Comments |
|---|--------------------------|--------------------------|--------------------------|--------------|
| <p>1) EU, programme, national, regional and internal public procurement rules were observed by the controlled partner.</p> <p><i>Pay particular attention to contracts awarded below the EU-threshold and especially to contracts that are awarded directly.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>2) As a general rule, the principles of transparency¹⁶, non-discrimination, equal treatment and effective competition comply with European rules.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>3) Full documentation of the procurement procedure, including evidence justifying the decision, is available.</p> <p><i>Documentation may include the following: initial cost estimated by the partner during the identification of the appropriate public procurement procedure, procurement publication/notice, terms of reference, offers/quotes received, report on the evaluation of bids (evaluation/selection reports), information on acceptances and rejections, candidate complaints and claims submitted to the contracting authority, and contract amendments.</i></p> <p><i>In case documentation is not required, please tick N/A and provide an explanation in the comments box on the right.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>4) Information about outsourcing contracts over EUR 500 is correctly entered in Synergie CTE and each expenditure is allocated to the relevant contract.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>5) Invoices have been issued and payments have been done in respect of the procurement budget and the amounts fixed in the contract/the accepted offer (global price, unit prices)</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| <p>6) There has been no artificial splitting of the contract objective/value in order to avoid public procurement requirements (neither exists any tangible element to assume an artificial splitting among partners).</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |

¹⁶ 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).

| | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------|
| 7) Publicity requirements were respected. <i>FLC is asked to 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 and the estimated contract value were respected.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 8) In case of procurements below national thresholds for public procurements, the price is adequate. <i>Kindly note that, also for purchases below the national public procurement threshold ('direct contracting') it is necessary to verify that the purchase price is adequate.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 9) When required, contracts laying down the services/goods/works to be provided are available. <i>In case contract is not required, please tick N/A and provide an explanation in the comments box on the right.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 10) When contracts are required, they are in line with the selected offers. <i>In case contract is not required, please tick N/A and provide an explanation in the comments box on the right.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 11) When required, the evaluation and award decisions are properly documented and justified. (E.g. award criteria have been applied to all received offers in a consistent way and as published in advance and no new criteria were added, etc.). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 12) In case of contract amendment/extension, the change has been in line with relevant Regulations without any relevant impact on the validity of the initial tender procedure. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| 13) In the case of supplies higher than 100.000 €, the rule of origin is respected. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <i>Text.</i> |
| Results, comments, recommendations, points to follow-up (if any). | | | | |
| <i>Text.</i> | | | | |

4.15 Compliance with information and publicity requirements¹⁷

| Verification | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 1) Information and publicity rules of the EU and the Interreg MED programme were complied with. <i>FLC is asked to check project publicity items, including, brochures, agendas of conferences, studies and deliverables, project website, as well as any equipment purchased, to ensure they meet the publicity requirements outlined in Annex XII of Reg. (EU) No 1303/2013 and in the Factsheet of the Programme Manual « Project branding, project information and publicity rules ».</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) In the case of the Lead Partner, at least one poster with key information about the project (minimum size A3), including the financial support from the Union at a location readily visible to the public, such as the entrance area of the building, is present. <i>Requirement based outlined in article 2.2 of Annex XII of Regulation (EU) No 1303/2013 and in the Factsheet of the Programme Manual « Project branding, project information and publicity rules ».</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

¹⁷ According to Annex XII of Regulation (EU) No 1303/2013.

| |
|--|
| Results, comments, recommendations, points to follow-up (if any). |
| Text. |

4.16 Compliance with other EU rules (horizontal principles, state aid and net revenues)¹⁸

FLC is asked here for a professional judgement as a controller 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. FLC is asked to confirm not to have come across anything that raises a doubt that the EU horizontal principles have not been respected.

It is important to highlight what the professional judgment is based on, such as reported activities compared to the application form or partner confirmations obtained on these matters or insights gained during an on-the-spot check, interviews with the project partner or further internal documents that the partner provides.

| Verification | Yes | No | N/A | Comments |
|--|--------------------------|--------------------------|--------------------------|--|
| 1) There is no evidence that the project activities do <u>not</u> comply with the EU horizontal objectives of sustainable development, according to articles 4 and 8 of Regulation (EU) No 1303/2013. <i>Activities implemented are in line with the application form (section C.4.1) and do not raise any new issues. If this is confirmed, please answer YES.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |
| 2) There is no evidence that the project activities do <u>not</u> comply with the EU horizontal objectives of equality between men and women and non-discrimination, according to articles 4 and 7 of Regulation (EU) No 1303/2013. <i>Activities implemented are in line with the application form (section C.4.1) and do not raise any new issues. If this is confirmed, please answer YES.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |
| 3) There is no evidence that the project activities carried out can be considered relevant for state aid. <i>For more information, check the Factsheet of the Programme Manual « State Aid ». If this is confirmed, please answer YES.</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. Compulsory if the answer is Yes. |
| 4) Partner has received net revenues ¹⁹ linked to the project implementation. <i>If there are revenues, FLC must validate those revenues and include them in the FLC certificate; and precise the nature of the revenues in the comment box on the right. For more information, see Factsheet of the Programme Manual « Net revenues ».</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |
| 5) Net revenues not foreseen in the last version of the application form have been duly declared by the partner. The inclusion of the unforeseen net revenues will decrease the total eligible expenditure. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Text. |

¹⁸ According to articles 4 and 8 of Regulation (EU) No 1303/2013.

¹⁹ Definition to be included.

| | | | | |
|--|--------------------------|--------------------------|--------------------------|---------------------|
| <p>6) There are no elements to suggest the generation of undisclosed project-related revenues.</p> <p><i>FLC is asked to confirm that, based on the checks performed, there is no evidence that undisclosed revenues have been generated in the framework of the project.</i></p> <p><i>If the FLC answers YES to this question, partner must include those revenues in Synergie CTE in order to be validated and reported by the FLC.</i></p> <p><i>If the FLC answers NO to this question, no further actions have to be undertaken.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><i>Text.</i></p> |
|--|--------------------------|--------------------------|--------------------------|---------------------|

4.17 External co-financing

In the case of partners foreseeing external co-financing, a follow up of the received external co-financing (public or private) is needed in order to ensure that that addition of the ERDF/IPA and the external co-financing received is coherent with the eligible expenditure.

Concerned partners are asked to update this information in Synergie CTE as soon as they would receive any external co-financing.

Those questions are not relevant for partners using own co-financing. In that case, FLC is asked to answer N/A to all questions.

| Verification | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| <p>1) In the application form, the partner foresees external (public or private) co-financing.</p> <p><i>Answer the following questions only if the answer to this question is Yes.</i></p> <p><i>In the case of partner having own co-financing, kindly answer N/A to all questions.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>2) The partner has already received (in part or in full) external (public or private) co-financing.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>3) The amount of the external (public or private) co-financing has been correctly entered in Synergie CTE (table 5.4 of this FLC certificate).</p> <p><i>FLC is asked to verify that the information regarding external (public or private) co-financing has been correctly entered by the partner. Please check table 5.3 of the present FLC certificate.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>4) The total amount of external (public or private) co-financing has not been exceeded, in relation to expenses declared by the partner.</p> <p><i>At the end of the project, the external co-financing received by the partner cannot exceed the part not covered by European funds (ERDF/IPA), the latter being based on the amount of eligible expenditures really reported by the partner and certified by the FLC.</i></p> <p><i>FLC is asked to verify that and to include a remark in the comment box if any excess is established. Please check table 5.3 of this FLC certificate.</i></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>5) The external co-financing (public or private) does not come from other EU financial instruments.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>Results, comments, recommendations, points to follow-up (if any).</p> | | | |
| <p><i>Text.</i></p> | | | |

5. Annex 2 : Financial progress of the project (Automatically filled in)

5.1 Financial progress of the partner – per budget lines

| | Partner's budget | Amount declared in previous certificates (including corrections) | Current certificate amount | Cumulated amount | Percentage of consumption of the partner's budget |
|--|------------------|--|----------------------------|------------------|---|
| BL 1 – Staff | | | | | |
| BL 2 – Office and administration | | | | | |
| BL 3 – Travel and accommodation | | | | | |
| BL 4 – External expertise and services | | | | | |
| BL 5 - Equipment | | | | | |
| BL Preparation costs | | | | | |
| TOTAL | | | | | |

5.2 Financial progress of the partner – per work packages

| | Partner's budget | Amount declared in previous certificates (including corrections) | Current certificate amount | Cumulated amount | Percentage of consumption of the partner's budget |
|-------|------------------|--|----------------------------|------------------|---|
| WP 0 | | | | | |
| WP 1 | | | | | |
| WP 2 | | | | | |
| WP 3 | | | | | |
| WP 4 | | | | | |
| WP 5 | | | | | |
| WP 6 | | | | | |
| TOTAL | | | | | |

5.3 Expenditures outside of the cooperation area

| | Declared amount in the previous certificates (including corrections) | Current certificate amount | Cumulated amount | Percentage of the partner's budget |
|--|--|----------------------------|------------------|------------------------------------|
| Expenditures outside of the eligible area of the Programme | | | | |

5.4 Follow up of payments and contributions

| Source of funding | | Total amount foreseen | Total amount received | Balance |
|-------------------|------------------|-----------------------|-------------------------------|-----------------------|
| IPA | | AF | Payments entered by the CA | Automatic calculation |
| Contribution | Own contribution | Public | Calculation based on paid IPA | Automatic calculation |
| | | Private | Calculation based on IPA paid | Automatic calculation |
| | Automatic | Public | Contribution entered | Automatic calculation |
| | External | Public | Contribution entered | Automatic calculation |
| | | Private | Contribution entered | Automatic calculation |

6. Annex 3 : List of expenditures