(INTERREG VI-A) NEXT Romania-Ukraine Programme

Annex 4.1: Control check-list

***The Controller carries out the control for each expenditure item included in the sample.***

**Template of control check-list**

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| **Audit firm/Public officer organisation responsible for issuing the control report:** |

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| **Project ID in Jems:** | | |
| **Project Title:** | | |
| **Report no:** | | |
| **Reporting period:** from*dd Month yyyy*to*dd Month yyyy* | | |
| **Name of the Lead Partner / Partner:** | | |
| **Role of the Partner in the project:** | **Lead Partner** | **Project Partner** |
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| **Date:** |
| **Name of the Controller (auditor(s)/public officer(s))[[1]](#footnote-1):** |
| **Signature(s):** |

Guide to controllers: Where relevant, the controllers should fill in the column “Comments” with observations made during the control.

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| 1. *TYPE OF VERIFICATION* | |
| Type of the verification: | Only administrative (desk-based) check  Includes on-the-spot verification[[2]](#footnote-2)  on-site  online |
| On-the-spot verification(s) | Date: *dd Month yyyy*  Place(s):  premises of the Lead Partner/Partner  <indicate address>  place of project outputs  <indicate address>  other (please indicate)  <indicate address> |

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| 1. *FORMAL CHECKS* | | |
| **Checks** | **Yes/No/**  **N.A.** | **Comments** |
| 1. General Declaration of the Lead Partner/Partner (according to Annex 6 of the Guide for control) is available, signed by the authorised person of the project Partner’s institution |  |  |
| 1. In the Jems[[3]](#footnote-3) list of expenditures all the sections are appropriately filled in (investment, procurement, *invoice number and date; payment date; description of activity/expenditure, etc.*)and supporting documents are attached |  |  |
| 1. All the supporting documents for the expenditures are uploaded in Jems (including clarifications) in such a way that they are easily identified and examined (e.g., the files are named in English and in accordance with the relevant content of documents) |  |  |

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| 1. *GENERAL ELIGIBILITY CRITERIA* | | |
| **Checks** | **Yes/No/**  **N.A.** | **Comments** |
| 1. All costs have been **incurred** between the date of start of the implementation period and the end of reporting period, with the following exceptions:  * costs relating to final reports, only for control reports and final evaluation of the project, which may be incurred after the implementation period of the project and paid before the submission of the final report; * costs related to documentation for projects including an infrastructure component, which may be incurred during the project preparation period, but not before 1.01.2021 |  |  |
| 1. All costs have been **paid** before the submission of an interim report or of the final report |  |  |
| 1. Any recoverable VAT has been deducted from the amount of declared expenditure for all relevant items |  |  |
| 1. Any ineligible expenditure (in accordance with the provisions of Article 8.9-8.10 of the Grant contract), including contributions in kind, has been excluded from the declared expenditure |  |  |
| 1. The costs are identifiable and verifiable and accounted in accordance with national accounting standards |  |  |
| 1. The costs are reasonable, justified and in accordance with the principles of sound financial management, in particular regarding economy and efficiency |  |  |
| 1. The expenditure is reported in the original currency of the invoice/bill |  |  |
| 1. The costs have not already been reported and accepted in previous reports |  |  |
| 1. No evidence on suspected double funding of expenditure through other financial sources has been revealed during the verifications |  | *In case of evidence on suspected double funding, the controller shall fill in and submit to the National Authority the Report on the suspected fraud or corruption, according to the Guide for control.* |
| 1. No evidence on suspected fraud or corruption has been revealed during the verifications |  | *In case of evidence on suspected fraud or corruption, the controller shall fill in and submit to the National Authority the Report on the suspected fraud or corruption, according to the Guide for control.* |

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| 1. *ALLOCATION TO BUDGET LINES AND LINK WITH ACTIVITIES* | | |
| **Checks** | **Yes/No/**  **N.A.** | **Comments** |
| 1. Expenditures are linked to the procurements section in Jems (applicable for External expertise and services, Equipment and Infrastructure and works) |  | *This verification shall be performed for all the expenditures included in the report under the above-mentioned budget lines (not only for the ones initially included in the sample automatically by Jems). In case of error, the Controller shall park the expenditure / revert the report.*  *According to the Methodology for risk-based management verifications of the Programme, the costs related to* ***direct procurements*** *shall not be linked to procurements section from Jems.*  *In case of Partners which must apply the Financial Regulation, the threshold is up to* ***2,500 EUR****.*  *In case of Partners which must apply the national law, the threshold is according to the national law.* |
| 1. Expenditures are linked to the Investment section in Jems, if the case |  |  |

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| 1. *ELIGIBILITY OF EXPENDITURES BY BUDGET LINES* |

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| STAFF COSTS | | |
| **Checks**  **– flat rate costs**  *[Guidelines for grant applicants –Budget Line 1 – Staff costs]* | **Yes/No/**  **N.A.** | **Comments** |
| 1. No staff costs are declared under any other budget line with real costs |  |  |
| 1. The cost category covered by the flat rate exists and this was checked at least once in the project’s lifetime |  | *(In case of first report with real costs)*  *Documents proving the existence of the project staff (such as the employment contract for an employee, etc.) shall be requested once during the project implementation, on the occasion of the first report when real expenditure declared by the Partner. In case the documents are not provided, the Controller shall mention this in the control report and in this check-list, in order to be verified for the following reports, until the final report, the latest.*  *(In case of next reports)*  *The Controller shall check the previous control reports and control check-lists. In case these documents do not acknowledge that the cost category covered by the flat rate exists, then the Controller carries out this verification, requesting the supporting documents to the Partner.* |
| **Checks**  **– real costs**  *[art. 39 of Interreg Regulation]* | **Yes/No/**  **N.A.** | **Comments** |
| 1. The Lead Partner/Partner’s budget by budget lines or sub-budget line fixed in the approved Budget have been respected |  |  |
| 1. Declaration of number of hours worked by each staff member is available |  |  |
| 1. Employment document, signed by the legal representative of the Lead Partner/Partner (as the case), is available, either in the form of an employment or work contract or an appointment decision or any other contract which may be assimilated to an employment document[[4]](#footnote-4); addenda to employment documents. |  |  |
| 1. Employment document/decision setting the project implementation team/addenda or the related job description contains  * the assignment of the person for the project and its tasks within the project * start date and end date of the assignment * the person is working exclusively or partially on the project |  |  |
| 1. Any other costs directly linked to salary payments incurred and paid by the employer, such as employment taxes and social security including pensions, are:  * provided for in an employment document or by law; * in accordance with the legislation referred to in the employment document and with standard practices in the country or the organisation where the individual staff member is actually working, or both; and * not recoverable by the employer |  |  |
| 1. Payroll is available |  |  |
| 1. Payslips are available |  |  |
| 1. Individual monthly timesheets (required only for staff partially working on the project) are available |  |  |
| 1. Timesheets are sufficiently detailed (name of the employee, date, time and description of the daily activity) |  |  |
| 1. Timesheets are signed both by the employee and the employer representative / project manager / coordinator person |  |  |
| 1. The calculation of the reported staff costs is correct |  |  |
| 1. Working time spent on the project does not exceed the normal working hours, according to the national legislation in force |  |  |
| 1. Proof of payment of the salary is available |  |  |
| 1. Proof of payment of the social charges and taxes is available |  |  |

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| OFFICE AND ADMINISTRATION COSTS | | |
| **Checks**  **- flat rate costs** *[art. 40 of Interreg Regulation, Guidelines for grant applicants –Budget Line 2 – Office and administration]* | **Yes/No/**  **N.A.** | **Comments** |
| 1. No office and administration costs are declared under any other budget line with real costs |  |  |

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| TRAVEL AND ACCOMODATION COSTS Having in view the *Methodology for risk-based management verifications* of the Programme (section 3.1.2, point 5), the Controller shall check in the control reports and control check-lists for previous Partner reports whether at least one declared amount was verified so far under this budget line. If it was not verified, then the Controller carries out the verification of at least one declared amount. | | |
| **Checks**  **– real costs–**  *[art. 41 of Interreg Regulation, Guidelines for grant applicants - Budget Line 3 – Travel and accommodation]* | **Yes/No/**  **N.A.** | **Comments** |
| 1. Travel and accommodation costs are directly related to the project |  | *The Controller verifies that the reported costs are related to activities foreseen in the Application Form* |
| 1. The Lead Partner/Partner’s budget by budget lines or sub-budget line fixed in the approved Budget have been respected |  |  |
| 1. Only travelling costs of the project staff, personnel or management staff of the partner(s) who execute tasks directly related to the project are declared[[5]](#footnote-5) |  | *Only for small scale projects* |
| 1. Costs incurred outside the programme area are eligible only if they are related to activities described and justified in the Application and/or they are linked to events organised by MA/JS/NA/EC/TESIM/INTERRACT |  |  |
| 1. Authorisations of the missions are available (if obligatory according to national/ institutional rules) |  |  |
| 1. Mission report signed by the travelling person is available (if obligatory according to national/ institutional rules – the latter shall be applied only in case national rules are not available) |  |  |
| 1. All supporting documents related to the travel activities are available (invitation, agenda, list of participants, minutes, etc.) |  |  |
| 1. All supporting documents related to the travel costs are available |  |  |
| 1. Road time sheets in case of use of a vehicle owned by the organisation or for the project implementation (including for management activities), prepared according to national/ institutional rules (the latter shall be applied only in case national rules are not available), including a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs, is available |  |  |
| 1. If costs are directly paid by the institution, proof of payment is available |  |  |
| 1. If costs are paid by the person going on mission, the documents on the reimbursement of costs by the institution are available |  |  |
| 1. For staff working in public institutions as well as in units subordinated or coordinated by such institutions, travel and accommodation costs should comply with the national legislation in force applicable for public institutions |  |  |
| 1. For staff working in other legal entities than those mentioned in the previous category, subsistence costs do not exceed the costs paid by the Lead Partner/Partner according to their national rules |  |  |
| 1. Documents confirming payment of travel medical insurance, visas are available |  |  |
| **Checks- flat rate costs** |  |  |
| **1. No travel and accommodation costs are declared under any other budget line with real costs** |  |  |
| **The cost category covered by the flat rate exists and this was checked at least once in the project’s lifetime** |  | *(In case of first report with real costs)*  *Documents proving the existence of cost (such as,* *mission order or report or a recording of a meeting or similar evidence for at least one trip etc.) shall be requested once during the project implementation, on the occasion of the first report when real expenditure declared by the Partner. In case the documents are not provided, the Controller shall mention this in the control report and in this check-list, in order to be verified for the following reports, until the final report, the latest.*  *(In case of next reports)*  *The Controller shall check the previous control reports and control check-lists. In case these documents do not acknowledge that the cost category covered by the flat rate exists, then the Controller carries out this verification, requesting the supporting documents to the Partner.* |

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| EXTERNAL EXPERTISE AND SERVICES | | |
| **Checks**  **– real costs**  *[art. 42 of Interreg Regulation, Guidelines for grant applicants– Budget Line 4 – External expertise and services]* | **Yes/No/**  **N.A.** | **Comments** |
| 1. Services provided by the external experts are directly related to the project |  | *The Controller verifies that the related activities are explicitly stated in the approved Application Form* |
| 1. Meetings and events are directly related to the project |  | *The Controller verifies that the related activities are explicitly stated in the approved Application Form* |
| 1. Promotion costs are directly related to the project and have not been declared on other budgeted lines |  |  |
| 1. The Lead Partner/Partner’s budget by budget lines or sub-budget line fixed in the approved Budget have been respected |  |  |
| 1. Documents on the selection of the service providers are available |  |  |
| 1. The contract laying down the services to be provided and the amendments to the contract, if the case, are available |  |  |
| 1. The evidence of the work carried out by the service provider is available:   - studies, researches, analysis, etc.  - invitation, agenda of the meeting, list of participants, photos of the event, etc.  - brochures, project website, etc. |  | *Please check that* ***also*** *these items are attached in Jems (or appropriate evidence by case in case of brochures, website, etc., such as pictures, print screens)* |
| 1. If applicable, the deliverables respect the communication and visibility requirements of the Programme |  |  |
| 1. Proof of payment is available |  |  |

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| EQUIPMENT | | |
| **Checks**  **– real costs**  *[art. 43 of Interreg Regulation, Guidelines for grant applicants - Budget Line 5 – Equipment]* | **Yes/No/**  **N.A.** | **Comments** |
| 1. The equipment purchased is necessary for the project implementation |  | *The Controller verifies that the equipment is foreseen in the approved Application Form* |
| 1. The Lead Partner/Partner’s budget by budget lines or sub-budget line fixed in the approved Budget have been respected |  |  |
| 1. Documents on the selection of the suppliers are available |  |  |
| 1. The contract laying down the purchase of equipment in the framework of the project and the amendments to the contract, if the case, are available |  |  |
| 1. The information and publicity requirements of the Programme are respected |  |  |
| 1. The evidence of the purchase of equipment is available (e.g., inventory of the equipment purchased) |  |  |
| 1. Proof of payment is available |  |  |
| 1. Proof of delivery (e.g., handover minute/note) and, if applicable, putting into operation (minute/note) are available |  |  |

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| INFRASTRUCTURE AND WORKS | | |
| **Checks**  **- real costs**  *[art. 44 of Interreg Regulation, Guidelines for grant applicants– Budget Line 6 – Infrastructure and works]* | **Yes/No/**  **N.A.** | **Comments** |
| 1. The works reported are necessary for the project implementation |  | *The Controller verifies that the works are foreseen in the approved Application Form* |
| 1. Documents on the selection of the contractors are available |  |  |
| 1. Feasibility study (for projects under the second calls for proposals[[6]](#footnote-6)), building permit and any other execution details, technical documentation, approved architectural and engineering drawings, consents, approvals, authorizations and agreements, following the issue of the building permit, etc. as requested by the national laws of the respective country are available |  |  |
| 1. The building permit is issued on behalf of the Lead Partner/Partner |  |  |
| 1. Handover of the site and floor plan of the investment terminals is dated and signed (with the name mentioned in the clear) by all persons mentioned in program tracking and quality control work |  |  |
| 1. Date of issue of commencement order of work predates any minutes of the hidden works and minutes on determined phases |  |  |
| 1. Quality reception minutes, minutes for hidden works and decisive phases are developed in accordance with quality control of works from the technical project, are signed by all participants to its elaboration |  |  |
| 1. The Minutes of reception at the end of the works exist |  |  |
| 1. Payment statements of works and centralized payment statements are signed with the name mentioned in clear and dated by the legal representative / technical representative, the tutor / supervisor inspector (with attesting certificate) and contractor |  |  |
| 1. The total amount of payment statements for work matches the value of the centralized work situation |  |  |
| 1. Unit prices from payment situations are less than or equal to those from the winning bid unit prices which is attached to the contract execution |  |  |
| 1. Works from payment situations do not exceed the contracted budget |  |  |
| 1. The information and publicity requirements of the Programme are respected |  |  |
| 1. Costs related to documentation for projects including an infrastructure component are incurred during the project preparation period, but not before 1.01.2021. |  |  |
| 1. Costs related to documentation for projects including an infrastructure component are limited to documentation for projects including an infrastructure component, which were required by the national legislation |  |  |
| 1. Proof of payment is available |  |  |

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| 1. *PROCUREMENT*  * For real costs and for procurement procedures above the threshold for direct procurement[[7]](#footnote-7), the Controller shall also fill in **Annex 4.2 and/or Annex 4.3**, by case, for each procurement carried out in accordance with the Financial Regulation / Annex II of Financing Agreement[[8]](#footnote-8). In case of procurements carried out according to the national legislation[[9]](#footnote-9), the template of the checklists established in the procedures at national level shall be used and shall be uploaded by the Controller in Jems. * Having in view the *Methodology for risk-based management verifications* of the Programme (section 3.1.2, point 5), the Controller shall check in the control reports and control check-lists for previous Partner reports whether at least one declared amount was verified so far for a direct procurement, under budget lines external expertise and services / equipment / infrastructure and works. If it was not verified, then the Controller carries out the verification of at least one declared amount. | | |
| **Checks** | **Yes/No/**  **N.A.** | **Comments** |
| 1. The procedure applied for the procurement of services, supplies or works is adequate according to the Grant Contract (Article 9) |  |  |
| 1. The Lead Partner/Partner has not artificially split the contract into several distinct, lower-value contracts in order to avoid the application of a higher procedure |  |  |
| 1. Procurements are documented and the supporting documents are scanned and uploaded in Jems in the section procurements (e.g., award criteria, requests for offers, offers, reports from evaluation committee, contracts are available) |  |  |
| 1. Information on contractors, including name and VAT registration or tax identification number of the contractor(s), and information on contracts is filled in in the relevant fields in Jems |  |  |
| 1. Information on beneficial owners of the contractor, as defined in Article 3(6) of Directive (EU) 2015/849[[10]](#footnote-10), namely first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s) of these beneficial owners, is filled in in the relevant fields in Jems *- Information under this point is only required where procurement procedures above the Union thresholds are concerned[[11]](#footnote-11).* |  |  |
| 1. Information on whether the contractor uses sub-contractors and if so, once the corresponding sub-contracts are signed, information on all sub-contractors listed in the procurement documents (of the contractor), namely name and VAT registration or tax identification number and information on sub-contracts (date of the contract, name, reference and contract amount) is filled in the relevant fields in Jems - *Information under this point is only required at the first level of sub-contracting, only where procurement procedures above the Union thresholds are concerned and only for sub-contracts above EUR 50,000 total value.* |  |  |
| 1. There is no suspicion that the procedure for awarding the contracts by the Lead Partner/Partner is vitiated by conflict of interests (in the limit of the information held) |  |  |
| 1. There is no (sub)contracting services/supplies/works to the staff of the Lead Partner/Partner |  |  |
| 1. There is no (sub)contracting services/supplies/works to the other Partners’ staff |  |  |
| 1. There is no other suspicion than the ones listed above |  |  |

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| 1. *STATE AID* | | |
| **Checks** | **Yes/No/**  **N.A.** | **Comments** |
| 1. There are no suspicion that funds granted to this project do not comply with the applicable conditions and rules on state aid as mentioned in the Guidelines for grant applicants |  |  |

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| 1. *COMMUNICATION AND VISIBILITY* | | |
| **Checks** | **Yes/No/**  **N.A.** | **Comments** |
| 1. The requirements of Visual Identity Manual for the Programme and the Grant Contract are respected |  | *If the answer is “No” and remedial actions are necessary, please mention.* |

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| 1. *AUDIT TRAIL OF ACCOUNTING SYSTEM* | | |
| **Checks** | **Yes/No/**  **N.A.** | **Comments** |
| 1. Specific accounting codes or other transparent methods are used for the project in the accounting system which allow the identification of costs allocated to the project |  |  |
| 1. Computerised list of project expenditure can be obtained from the accounting system (except for staff and office and administration costs) |  | *Please also check that relevant extracts are attached in Jems.* |
| 1. The expenditure declared corresponds to the accounting records, reconciliation schemes and supporting documents held by the Lead Partner/Partner |  | *Please also check that relevant extracts are attached in Jems.* |

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| 1. *ON-THE-SPOT VERIFICATIONS* | | |
| **Checks** | **Yes/No/**  **N.A.** | **Comments** |
| 1. *Documents that were verified during administrative verifications according to the sample match the originals* |  |  |
| 1. The original documents (invoices or supporting documents with equivalent probative value) have clear reference to the project (e.g., project ID in Jems, project acronym); |  |  |
| 1. The requirements of Visual Identity Manual for the Programme and the Grant Contract are respected |  | *If the answer is “No” and remedial actions are necessary, please mention.* |
| 1. The deliverables resulting from the purchase of external expertise services are available at the Partner's headquarters (studies, evaluations, video materials, etc.) |  |  |
| 1. The purchased equipment exists and is located at the project implementation site |  |  |
| 1. All purchased goods have been assembled and put into operation |  |  |
| 1. The infrastructure / investment exists |  |  |

1. Name of the person(s) who performed the verification [↑](#footnote-ref-1)
2. On-the-spot verifications can be performed on-site (face to face) or online:

   * + for reports with budget line “infrastructure and works”, verifications shall be carried out **on-site**;
     + for reports with budget line “equipment”, verifications may be carried out **either** **on-site or online**;
     + in any case, at least one **on-site** verification shall be made during project’s lifetime, at the project partner level; it shall be planned, if possible, for the second half of the project’s lifetime;
     + exceptions from on-site verifications can be made by the controller in justified cases such as military aggressions, epidemics, when online verification may be performed.

   [↑](#footnote-ref-2)
3. Jems user manual available on Interact website: <https://jems.interact.eu/manual/> [↑](#footnote-ref-3)
4. [↑](#footnote-ref-4)
5. The controller shall check that costs of experts, trainers, etc. other persons providing services for project activities (based on a service contract) to the Partner, are not reported under this budget line. They should be reported under External expertise and services budget line. [↑](#footnote-ref-5)
6. Under the first calls for proposals, the feasibility study was requested at the application stage. [↑](#footnote-ref-6)
7. In case of partners which must apply the Financial Regulation, the threshold is **2,500 EUR**.

   In case of partners which must apply the national law, the threshold is according to the national law. [↑](#footnote-ref-7)
8. In case of partners from Ukraine and in case of partners from EU Member States which are not contracting authorities / entities within the meaning of the Union law applicable to public procurement procedures. [↑](#footnote-ref-8)
9. In case of partners from EU Member States which are contracting authorities / entities within the meaning of the Union law applicable to public procurement procedures. [↑](#footnote-ref-9)
10. Please check the definition of beneficial owner under art. 3(6) of Directive (EU) 2015/849. [↑](#footnote-ref-10)
11. Please check the Union thresholds as set out in art. 4 of Directive 2014/24/EU (or art. 15 of Directive 2014/25/EU, if the case). [↑](#footnote-ref-11)