

Annex FLC Guidelines

Checklist for First Level Controllers¹

Project to be checked	
Project title	
Project PROETC number	
Name of Lead Beneficiary	
Subsidy contract no.	
Project implementation starting date	
Project duration	

Project Partner to be checked	
Beneficiary requesting FLC	
Date of Request for FLC	
Role of the Beneficiary in the project	
Beneficiary is a public authority Beneficiary is a body governed by the public law(where applicable)	
Contact person	
Contact details: Address Phone no. Fax no. E-mail address	

First Level Controller(s) authorised for project	
Name, position and code	
Contact details: Phone no. Fax no. E-mail address	
Document of designation (no. and date)	

Control information (for the checked reporting period)			
Date (period) of carrying out verifications			
Reporting period			
Progress report no.		Reimbursement claim no.	
Amount declared by Beneficiary for the reporting period			
Amount accepted and confirmed by the controller for the reporting period			
General observations / reservations concerning the current control period Actions taken in relation to these observations			

¹ This checklist is not an exhaustive tool. Therefore, the FLC is entitled to report all potential detected mistakes or irregularities even if the checklist does not mention specifically the issue spotted.

/ reservations. Conclusions	
Recommendations/ issues to be followed-up in the next progress report	

Control question 1

Completeness of the documentation related to the request for control	Yes	No	NA
The Request for First Level Control has been submitted and filled in according to the template, and properly signed, stamped and dated by the Partner			
Copy of the Subsidy/Cofinancing Contract signed (by MA/NA and Lead Beneficiary) is available (including the detailed budget of the Beneficiary)			
Copy of the Application Form and all its Annexes approved by the MC is available, including approved amendments, if the case			
Copy of the Partnership Agreement signed by all project beneficiaries is available			
Copy of addenda / notifications/ approvals of any modification of the Subsidy/ Co-financing Contract are available (if relevant)			
Copy of relevant project correspondence (financial and contractual) is available			
The Partner implementing the project is specified in the approved Subsidy/ Co-financing Contract, Application Form and Partnership Agreement			
The following supporting documents are available, filled in according to the template (if the case), and properly signed, stamped and dated by the Partner: <ul style="list-style-type: none"> - Progress report - filled in only with the activities performed by the controlled Partner, performed in the relevant reporting period; - List of expenditure made/validated; - Budgetary execution of project; - Declaration on own responsibility regarding the state aid (if applicable); - Declaration on own responsibility regarding the VAT request (if applicable); - Declaration regarding revenues generated by the project; - Declaration for lack of double financing; 			
The copies of following supporting documents have been submitted: <ul style="list-style-type: none"> - bank account statements proving the reception and the transfer of EU funds - invoices, expenditure items - bank account statements & proof of payment for each invoice - list of subcontracts and copies of all contracts concluded with external experts and/or service providers, goods suppliers, works providers - public procurement documentation (tender dossier documentation) and related material to verify purchasing process - record of purchased assets in the context of the project - proof and accounting records - certification that VAT is not recoverable - if VAT is included in the project costs and the certification has not been submitted earlier - documents relating to information and publicity, including specimens of booklets, outputs etc. which are produced by the project/ programme 			

The supporting documents for the expenditure reported : - are placed in the order of their registration in the List of expenditure made/validated (by chapters, budgetary lines); - are stamped with the PROETC Code of the project and the Programme - the amount requested is specified by the Beneficiary on every financial document			
The period of paid expenditures is correctly reported in the List of expenditure made/validated			
The findings in the previous reimbursement claim(s) have been taken into account in the current Reimbursement Claim			
The previous (first level) control recommendations have been taken into account by the concerned Beneficiary			
General comments, recommendations, points to follow-up:			

Control question 2

Compliance with general eligibility criteria	Yes	No	NA
The list of expenditure is available for the reporting period from the project Beneficiary.			
The supporting documents contain clear and obvious references to the Programme and Project			
The declared expenditures are directly related to the project and necessary for the development or implementation of the project. <i>e.g. Verified that costs:</i> <ul style="list-style-type: none"> have been initially planned in the application form under this budget line OR A written agreement of these costs exists from the AM 			
Costs are correctly allocated to the relevant budget lines			
The supporting documents provided prove the eligibility of the amount declared			
Costs are declared only once <i>e.g. Inspected the list of expenditure and verified that expenditures have not been declared twice in different budget lines or in previous reporting periods.</i> <i>e.g. the rules that ensure the avoidance of double funding have been implemented (e.g. stamping of documents etc)</i>			
(NOT needed for flat rates, lump sums): The declared expenditures were actually incurred and paid by the Beneficiary within the eligibility period of the project (according to the contract provisions and The List of eligible expenditures for Interreg V-A RoBg applicable to the respective call for proposals), and they can be verified on the basis of original invoices or other accounting documents of equivalent nature <i>e.g. Verified that preparation expenditure foreseen in the approved AF is incurred between 1 January 2014 and the date of the submission of the Application Form as provided in the rules of the respective call for proposals.</i> <i>e.g. the declared expenditures were incurred and paid within the starting date for the eligibility of expenditure set in the subsidy contract (except preparation costs) and the end of the relevant reporting period.</i>			
The declared expenditures have been incurred and paid according to the European and national legislation and the rules mentioned in the subsidy/co-financing contract			

(NOT needed for Flat rates or lump sums): Expenditure is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms (according to Art 131 (2) of Reg. (EU) No 1303/2013)			
The invoices and other accounting documents of probative value provided, cover the amount declared by the Project Beneficiary. The expenditure with no supporting document proving payment has been excluded			
(NOT needed for Flat rates or lump sums): Expenditure is supported by a proof of payment (bank account statements, bank transfer confirmations, cash receipts, etc.) (according to Art 125(4)(a) of Reg. (EU) No 1303/2013)			
for simplified cost options: the conditions for payments defined in the agreement have been fulfilled			
For the declared expenditures the conformity of supporting documents and bank statements is verified			
Ineligible expenditure according to The List of eligible expenditure for Interreg V-A Romania-Bulgaria are not included within eligible expenditure <i>e.g. verified that Interest on debt, Fines, financial penalties and expenditure on legal disputes and litigation; costs of gifts (except those not exceeding EUR 50 per gift where related to promotion, communication, publicity or information); and costs related to fluctuation of foreign exchange rate, In-kind contribution and leasing, costs related to the purchase of second hand equipment are NOT included.</i>			
Expenditure that has been already supported by any other funding is excluded from the eligible expenditure			
The purchase prices does not exceed the Ceilings for expenditure in force at the moment of the validation / the market values			
The reported VAT is genuinely and definitively borne by the controlled Beneficiary			
Any recoverable VAT was deducted from the amount of eligible expenditure for all relevant items (according to Art 69(3)(c) of Reg. (EU) No 1303/2013)			
The declared expenditures were incurred within the eligible programme area (according to Art 20(1) of Reg. (EU) No 1299/2013)			
The part of the expenditure incurred outside (the Union part of) the programme area is eligible according to Art 20(2)(3) of Reg. (EU) No 1299/2013] and programme rules (<i>in case expenditure was incurred outside the eligible programme area</i>) <i>e.g. verified that the costs are outlined in the AF</i>			
The exchange rate used for the conversion of expenditure incurred in national currency into Euro is correctly applied, using the monthly accounting exchange rate of the Commission in the month during which that expenditure was submitted for verification to the controller (according to Art 28 of Reg. (EU) No 1299/2013)			

<i>e.g. without mistakes of calculation, applying a correct and equitable method of rounding up e.g. Verified that foreign currency has been converted into Euro by the following method: [describe method: e.g., using the exchange rate of the month of the FLC Request, 4 digits].</i>			
The co-financed products and services were delivered or are in progress to be delivered (according to Art. 125(4)(a) of Reg. (EU) No 1303/2013) <i>e.g. Inspected project evidence provided with the partner report, in particular agendas and signed attendance lists of meetings, written outputs, pictures, etc; OR performed own research, in particular search on the internet, OR obtained external confirmation of the project's existence, in particular from...' or 'Inspected the project partner and activities on the spot.</i>			
Beneficiary has received the ERDF share from the previous periods			
The Beneficiary total budget, budget per budget line ² was respected <i>e.g. Verified that accumulated Beneficiary expenditure is within the partner budget of the latest version of the approved Application Form. If not, differences have been covered by the budget flexibility or explained / approved by the Managing Authority, Monitoring Committee</i>			
The expenditure declared comply with the existent audit trail			
Net revenue has been properly deducted from the total eligible expenditure declared (if relevant)(according to Art. 61(2) and 65(8) of Reg. (EU) No 1303/2013) <i>e.g., Inspected information on conferences, events, website, etc. for evidence of potential generation of net revenue and verified that project-related net revenues have been declared by the project Beneficiary. Verified that declared net revenues have been calculated correctly and can be attributed to the project.</i>			
The controller marked all verified documents as checked (stamp, validated value, signature and date)			
The Programme and national specific requirements for the eligible period of expenditure and for the financial control have been followed			
The expenditure is eligible according to EU-regulations, programme rules, national and internal rules of the Beneficiary			
The Beneficiary has complied with the Community rules and policies including publicity, information, equal opportunities, protection of environment, state aid, competition and public procurement			
The necessary audit trail exists for all activities and is complete			
The Beneficiary is aware that all documents and accounting records will be kept available according to contract provisions and in line with art.140(1) of Reg. (EU) No 1303/2013 – the verification of the existence of a adequate archiving space			
General comments, recommendations, points to follow-up:			

Control question 3

Eligibility of expenditure by budget lines

3.1 Project preparation costs	Yes	No	NA
Expenditure declared respects the programmes rules on preparation costs			
The Beneficiary has foreseen the preparation costs in the approved Application Form			

² Orange text indicates is an option within an optional field.

The expenditure has been incurred and paid in accordance with the approved Application Form			
There is evidence that the reported activities have taken place and the delivery of services and goods was completed during the preparation period, but after 1 January 2014			
The expenditure do not exceed 10% of the total eligible expenditure of the project			
The detailed budget requirements have been respected			
Ineligible amount (if any) comments, recommendations, points to follow-up:			

3.2 Travel and Accommodation cost	Yes	No	NA
<p>The following documents are provided:</p> <ul style="list-style-type: none"> - Authorisation of mission (business trip / travel order), stating the employee(s) travelling, the destination and the start and end date of the mission - Proof of expenditure for costs paid directly by the partner institution (e.g., invoice of travel agent, bus or train tickets). - Reimbursement request from the employee, based on real costs. - All necessary documents proving the real costs claimed (e.g., fuel receipts, flight/train/bus/metro tickets, hotel invoices). - Other supporting documents (e.g., invitation, agenda, list of participants, minutes). - Proof of payment of costs directly paid by the institution, respectively proof of reimbursement to the employee (travel orders, Cash payment orders, Cash register) 			
<p>Travel and accommodation costs relate to staff of the partner organisation or natural persons working under work contracts considered as employment contracts of the partner organisation</p> <p><i>e.g. Inspected invoices and documents of equivalent probative value to ensure that costs were incurred by employees or persons working under contracts considered as employment contracts.</i></p>			
The trips that these expenditures refer to were foreseen in the Application Form			
The trips are justified by the project's activities (invitation, agenda and/or list of participants)			
The duration of the mission is clearly in line with its purpose (e.g., from the day before to the day after the concerned meeting)			
<p>Costs are in line with applicable EU, programme, national and internal rules of the Beneficiary organisation.</p> <p><i>e.g., verified that the types of costs listed under the budget line are eligible according to The list of eligible expenditures approved by the MC</i></p> <p><i>e.g. Inspected invoices and documents of equivalent probative value to ensure that they comply with the respective national rules/internal rules of the Beneficiary organization in terms of costs (it is proved that the trips costs were chosen in respect of the most economic mean of transportation and accommodation)</i></p>			
It is proved that the travels have been actually executed			
Travels outside the (Union part of) programme area follow rules outlined in			

Art 20(3) of Reg. (EU) No 1299/2013 and programme rules.			
<i>e.g. Inspected the latest approved version of the application form to ensure that travels have been initially planned in the application form OR a written agreement of these costs exists</i>			
If expenditure paid directly by the person going on mission, there is a detailed, duly filled-in and signed reimbursement request form approved			
A mission report signed by the (responsible of the) Beneficiary is available			
The costs of the mission are lower or equal to the maximum daily subsistence allowance and maximum daily rates for hotel as mentioned in the national legislation and in the Beneficiary's budget			
The necessary reductions in the due amounts (e.g., daily subsistence allowance) were foreseen for those cases in which costs have been partially covered by the hosting partner or activities are funded under another budget line of the project			
The travel and accommodation expenditure of any external experts participating in project activities are validated under "External expertise"			
In case that the Beneficiary covers travel and accommodation expenses of guests, these costs are well-justified and documented and are validated under "External expertise"			
Relevant documentation for the realisation of expenditures, in case of meetings, has been kept by the beneficiary and submitted for verification (invitation, attendance list, agenda, minutes, photographs and any printed matters such as leaflet, programme, book, etc.)			
In case of field work, a plan for this work is approved by the beneficiary and diaries for the results of the field work are available			
Payments are made at the correct amount			
The reported expenditure corresponds to the amounts specified in the supporting documents			
Refundable VAT has been deducted			
The reported expenditure is correctly calculated			
The reported expenditure has not already been financed from other EU/ national funds			
Ineligible amount (if any) comments, recommendations, points to follow-up:			

3.4. External Expertise and Services costs	Yes	No	NA
<p>The following documents are provided to justify the expenses paid by the Beneficiary:</p> <ul style="list-style-type: none"> - Evidence of the selection process, following the public procurement rules in respect with the specific European and national rules - Proof that public procurement rules have been respected, where applicable - Contracts/agreements laying down the services to be provided, with clear reference to the project and the programme. For experts paid on the basis of a daily fee, such fee together with the number of days contracted and the total amount of the contract must be provided - Detailed invoices/requests for reimbursement, clearly stating date of the invoice, the payee, the payer and the description of the services provided in line with the contents of the contract. For experts paid on 			

<p>the basis of a daily fee, the invoice must include a clear quantification of the days charged, price per unit and total price</p> <ul style="list-style-type: none"> - Contracts of external expertise nature signed with own staff of the Beneficiary institution, should follow a transparent selection and, where applicable, public procurement procedures - Timesheets for the performed activities covering total working hours (employment contracts and expert contracts) to exclude the risk of double-funding, in case of contracts of external expertise nature signed with own staff of the Beneficiary institution - Evidence of the work carried out / services provided by the contractor, accepted by the beneficiary / deliverables (agenda, list of participants, minutes, photos (if available)), information and publicity deliverables (brochures, newsletters, leaflets, gadgets, etc.). - Proof of payment 			
<p>Providers of services or expertise are external to the project partnership. <i>e.g. Interviewed the project partner to verify that external expert or service providers are not employees of the project partnership.</i></p>			
<p>The related services are foreseen in the specifications provided in the Application Form or further approved by the programme bodies</p>			
<p>The types of costs listed under the budget line are eligible according to EU and programme rules <i>e.g. Verified that the types of costs listed under the budget line are eligible according to The list of eligible expenditure approved by the MC</i></p>			
<p>The detailed budget requirements have been respected</p>			
<p>The principles of transparency, non-discrimination, equal treatment and effective competition have been complied with (also for items below the EU-thresholds)</p>			
<p>If there have been modifications to the contracts, the additional tasks were absolutely necessary to provide the main service</p>			
<p>Costs are reasonable according to the average rates in the country where the contracting Beneficiary is located/ expenditure is actually incurred</p>			
<p>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. <i>e.g. Reported costs are supported by invoices or accounting documents of equivalent probative value which are sufficiently detailed and correct</i> <i>e.g. Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s)</i> <i>e.g. Bank statements show actual payments</i></p>			
<p>The contract laying down the services to be provided is available</p>			
<p>Deliverables or other evidence of the work carried out by the provider are available <i>e.g. Inspected delivery notes, verified existence of outputs, etc.</i> <i>e.g. evidence of outputs produced by external experts are submitted with Progress Report(s) of the expert (Presentations, publications, research, technical project, etc.)</i></p>			
<p>Evidence exist that within the beneficiary organisation there are neither necessary competences nor material means for the provision of the concerned services</p>			
<p>The work done by external contractor is essential for the Project/ at least</p>			

project related			
The beneficiary did not sub-contracted its own Project Beneficiaries			
There was no artificial splitting of the objective/value in order to avoid public procurement requirements			
The contract laying down the services to be provided is concluded before the invoice is issued			
The good performance guarantee corresponds to the provisions of the concluded contract			
The evidence of outputs produced by external experts comply with value for money principle			
The deliverables respect the necessary publicity requirements required from promotional products (where applicable)			
The acceptance of services provided is verified by the appropriate report, endorsed by the Beneficiary			
The authorisations/ certificates/ licences/ agreements provided by the consultant are issued on the Beneficiary's name			
The invoice(s) is(are) issued for the Beneficiary, corresponds to the work carried out and are arithmetically correct			
In case of project management services: Any overlapping between the tasks/ activities performed by the consultant and tasks/ activities of the staff is excluded			
Payments are made at the correct amount; the proof of payment available			
The reported expenditure has not already been financed from other EU/ national funds			
The reported costs are only related to information and publicity activities carried out (cost for personnel in charge of information/dissemination/communication are excluded)			
Compliance with publicity requirements is proved by the provided evidence: photographs of billboards, copies of promotional brochures, training course materials and diplomas, etc			
Ineligible amount (if any) comments, recommendations, points to follow-up:			

3.5 Equipment expenditure	Yes	No	NA
The types of costs listed under the budget line are eligible according to EU and programme rules. <i>e.g. Verified that the types of costs listed under the budget line are eligible according to The List of eligible expenditures approved by the MC</i>			
The purchase was not artificially split The purchase was made in compliance with public procurement rules Documents on the selection of the suppliers are available, according with the national rules			
The most economic type of equipment was chosen and the equipment features/functions are in line with the actual context of use			
The purchase price does not exceed the market value			
The following documents are provided to the controller: - Evidence that the most economic option for the features requested has been purchased, including the public procurement documentation,			

<p>where applicable</p> <ul style="list-style-type: none"> - Contract laying down the equipment/goods to be provided, with clear reference to the project and programme - Quantification of the goods, price per unit and total price - Detailed invoice, clearly stating date of the invoice, the payee, the payer, the name of the project and the programme, detailed description of the goods purchased, - Guarantees provided by the supplier - Proof of payment 			
Any modification of the contract concluded is available			
<p>Invoices or documents of equivalent probative value are in line with the contract(s) or – were applicable- the selected offer in terms of amount and nature.</p> <p><i>e.g. The expenditure is supported by invoices or accounting documents of equivalent probative value</i> <i>e.g. Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contracts in terms of amount and nature.</i> <i>e.g. The invoices are sufficiently detailed and correct</i></p>			
The principles of transparency, non-discrimination, equal treatment and effective competition have been complied with (also for items below the EU-thresholds)			
Proof of payment is available and corresponds to the reported invoice(s)			
The purchased equipment/good items are clearly mentioned in the Application Form			
In case the equipment purchased is not stated in the Application Form, it has been approved by the programme bodies prior to requesting FLC verification			
Equipment is used for the intended project purpose			
<p>Equipment is at the place of project implementation, physically exists (on-the-spot verified) and is clearly identified as project equipment/good</p> <p><i>e.g. inspected delivery notes for items purchased</i></p>			
The certificates of equipment/goods reception are completed, dated, signed and stamped			
Costs of consumable goods are project related			
The amount for equipment/goods reflects the actual use of these items in the context of the project			
The purchase has been made well before the end of the project (according with the schedule of activities).If not, the late purchase is justified			
The contract is concluded by Beneficiary before the date of invoice(s) reported			
If required, licenses for setting and operating the equipment are available			
The certificates of putting into operation the procured equipment / goods attached, completed, dated, signed and stamped			
All the procured equipments/goods have been mounted and put into operation			
In case that purchased items are not exclusively used for project purposes, only a share of the actual cost is allocated to the project. This share is calculated according to a fair, justified and equitable method, attached to the supporting documents			

An inventory of the purchased items, as well as the documentation of the method for reporting them has been kept for accounting, control and audit purposes			
The requirements concerning durability of operations, including those related to ownership, provided in article 71 from Reg. 1303/2013 are respected			
The reported expenditure has not already been financed from other EU/ national funds			
The detailed budget requirements have been respected			
Ineligible amount (if any) comments, recommendations, points to follow-up:			

3.6 Infrastructure and works	Yes	No	NA
Providers of infrastructure and works are external to the project partnership			
The following documents have been provided to the controller: a) For works: <ul style="list-style-type: none"> - Evidence of the selection process, following the national procurement rules - Contract laying down the works to be provided, with clear reference to the project and programme; Bill of quantities. - Detailed invoice(s), clearly stating date of the invoice, the payee, the payer, the name of the project and the programme, - Acceptance certificates/protocols describing the works performed in line with the contents of the contract, quantification of the work, price per unit and total price. - Proof of payment. b) For investment: <ul style="list-style-type: none"> - Evidence that the most economic option for the features requested has been purchased, including the public procurement documentation, if applicable. - Handing /taking over certificate/protocol. - Detailed invoice, clearly stating date of the invoice, the payee, the payer, the name of the project and the programme, detailed description of the goods purchased, quantification of the goods, price per unit and total price. - Proof of payment. - Proof of recording in the internal book keeping of the assets purchased 			
In case of infrastructure works, there are provided: <ul style="list-style-type: none"> - the documents specifying the ownership of land and/or buildings where the works will be carried out - a proof of commitment to establish and maintain an inventory of all fixed assets acquired, built or improved under the project 			
Any modification of the contract concluded is available			
The incurred investment has been initially planned in the Application Form			
The investment costs are project related			
The reported expenditure was paid from the starting date of the project until the end of the reporting period and not previously reported			

The contract is concluded by Beneficiary before the date of first invoice reported			
Works and infrastructure are being contracted in compliance with the relevant provisions of the applicable national public procurement rules			
The principles of transparency, non-discrimination, equal treatment and effective competition have been complied with (also for items below the EU-thresholds)			
The compulsory requirements set by Community and national legislation related to the respective investment, including the respect of environmental policies (e.g., feasibility study, environmental impact assessment, building permission, etc.) are fulfilled.			
The costs are reasonable according to the average rates in the country where the Beneficiary is located			
Quantities, prices and amounts are correctly reflected in the demands for payment			
The required studies are available			
The required authorisations or discharge documents are available			
The building license issued in the name of the beneficiary in the project, dated, signed and stamped by the issuing authority has the value of the investment valid for the works execution period and is valid throughout the entire period of works execution			
The order of works commencement has the date of issuing after the date of the building license			
The site manager has been nominated by an order of the beneficiary or the respective unit has been procured through a valid procedure of public procurement			
The site manager's license is dated, signed and stamped by the issuer, in the validity period, his specialty corresponds to the works specific as requested in the reference terms for contracting the respective service or in the nomination order issued by the beneficiary			
The original Guarantee of good execution for the works has been checked and is in the validity period and in accordance with the works contract			
The guarantee of advance payment return for works is in accordance with the contract and equal to the value of the advance granted to the supplier			
The Certificate of handing /taking over the site and landmark milestones is attached			
The certificates of hidden works are attached			
The certificates by determinant phases are attached			
The reception certificates on the works completion are attached			
The certificates of handing/taking over the procured services (technical project, tender book, execution details etc.) are attached and completed, dated, signed and stamped			
Payments are made against invoices, accompanied by payment situations for the executed works			
Invoices or documents of equivalent probative value are in line with the contract(s) or – were applicable- the selected offer in terms of amount and nature.			
<i>e.g. Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s) or selected offers</i> <i>Invoices are sufficiently detailed and correct</i>			

The payment situations for the executed works are dated and signed by the beneficiary in the project, contractor and site manager			
The works provided by the contractor have been accepted /the existence of deliverables is verified by the appropriate certificate of acceptance			
The documentation available demonstrates a clear link between works actually executed and the reported expenditure			
The proof of payment is available			
Payments are made at the correct amount			
The quality certificates are dated, signed and stamped by the issuing authority			
Purchased assets are properly recorded, and documents are being kept for accounting, control and audit purposes			
Infrastructure and works exists or evidence of work in progress is available. On the spot visits have been organised on investment sites and checks have been carried out by the controller			
The requirements concerning durability of operations, including those related to ownership, provided in article 71 from Regulation 1303/2013 are respected			
Every piece investment comply with the information and publicity rules set by Implementing regulation and Programme's VIM			
The reported expenditure has not already been financed from other EU/ national funds			
The detailed budget requirements have been respected			
Ineligible amount (if any) comments, recommendations, points to follow-up:			

3.7 Staff costs	Yes	No	NA
The costs were foreseen in the approved application form/latest approved budget of the project			
The non eligible expenditures have been deducted from the calculation basis of the direct costs for which the flat rate was applied			
The Beneficiary has applied the correct flat rate for the staff costs			
The budget requirements have been respected			
Ineligible amount (if any) comments, recommendations, points to follow-up:			

3.8 Office and administrative expenditure	Yes	No	NA
The costs were foreseen in the approved application form/latest approved budget of the project			
The non eligible expenditures have been deducted from the calculation basis of the direct costs for which the flat rate was applied			
The Beneficiary has applied the correct flat rate for the office and administrative expenditure			
The budget requirements have been respected			
Ineligible amount (if any) comments, recommendations, points to follow-up:			

Control question 4

Accounting system	Yes	No	NA
If Lead Beneficiary, separate bank account is opened to receive and transfer ERDF contribution to the project beneficiaries			
Specific/ separate accounts or analytic accounts are kept for the project or other methods have been established in the accounting system which allow to identify the costs allocated to the project and to provide a computerised list of declared expenditure			
The expenditure declared corresponds to the accounting records and supporting documents held by the Lead Beneficiary / Project Beneficiary.			
The analytical Trial balance has been checked by the controller			
Each reported expenditure is supported by an invoice or an accounting document of equivalent probative value			
The invoices partly accepted contain the actual verified/validated amount by the controller			
Each reported expenditure is supported by a payment proof (bank statement/bank transfer confirmations/cash receipts)			
The financial documents are complete and accurate in content as well as in accounting terms			
The invoices dates are coinciding with the eligibility period and are in compliance with the signed contract concerned			
The procured goods/ services for implementing the project are registered in the bookkeeping of the beneficiary			
The original documents (invoices or accounting documents of equivalent probative value) have the PROETC Code of the project stamped/recorded, as well as the validated amount, the FLC name/code and signature			
The copies of payment documents and other supporting documents submitted comply with the originals			
The amount of the declared expenditure can be entirely reconciled with the supporting documents provided.			
The invoices and cost items are effectively paid out and delivered			
Payments are made at the correct amount			
The declared expenditure has not been paid to a branch or unit of Beneficiary's organisation			
The amounts paid are accurately recorded in the accounting system of the project			
In case that revenues were generated/received by the project (i.e. entrance fee for a conference, sale of books, etc.), the revenues received in the period concerned have been recorded in the accounting system			
The List of expenditure made/validated correctly sum up the invoices and other cost items declared			
Any revenue generated by the project activity is declared in the relevant budget line			
All the accounting documents are available and kept according to the Programme requirements			
General comments, recommendations, points to follow-up:			

Control question 5

Revenues generated by the project³	Yes	No	NA
The Beneficiary reports generation of revenues foreseen in the Application Form			
Is the income correctly entered into accounts?			
The amounts reported as revenues are only cash inflows, directly paid by users for the goods and/or services provided by the project			
Calculation method is provided by the Beneficiary to report the net revenues (the amount to be deducted from the total eligible expenditure reported)			
The revenues generated by the project have been correctly calculated and discounted from the eligible amount declared for reimbursement			
The Beneficiary does not report revenues (not foreseen in the approved Application form and the Project does not generate revenues)			
Statement of the Beneficiary is available containing that the project does not generate revenues			
The EU rules on revenue generation have been respected			
Results, comments, recommendations, points to follow-up:			

Control question 6

Compliance with information and publicity requirements			
Project publicity items, including, billboards, brochures, agendas of conferences, studies and deliverables meet the publicity requirements outlined in Annex XII of Reg. (EU) No 1303/2013 (photographs are attached to provide evidence of compliance).			
A temporary billboard of a significant size, readily visible to the public has been installed (in case of projects exceeding a total public contribution of EUR 500.000 and consisting of the financing of infrastructure or construction projects)			
At least one poster with 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. (In case of projects not falling under the specification above)			
Comments, recommendations, points to follow-up:			

Control question 7

Compliance with the other EU horizontal policies	Yes	No	NA
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³ in case the Beneficiary specified revenues in the Application Form, the planned revenue indicated should not be deducted from reported costs. If Beneficiary reports revenue which is not indicated in the Application Form, it should be treated as regular revenue and deducted from the eligible project costs.

There is no evidence that the project activities do not comply with the EU horizontal objectives of sustainable development [according to Articles 8 of Reg. (EU) No 1303/2013] <i>e.g. Compared the partner report to the application form and verified that activities are in line with the application form and do not raise any new issues.</i>			
Evidence is provided by the Beneficiary that specific compulsory requirements by Community or national legislation are fulfilled for environment protection			
There is no evidence that equipment purchased does not comply with EU and national legislation in terms of environmental impacts, required permits, etc.			
There is no evidence that infrastructure and works do not comply with EU and national legislation in terms of environmental impacts, required permits, etc.			
The results of the environment impact assessment have been taken into consideration			
There is no evidence that the project activities do not comply with the EU horizontal objectives of equality between men and women and non-discrimination (according to Articles 4 and 7 of Reg. (EU) No 1303/2013) <i>e.g processes/ activities carried out in the project comply with the principles of equal opportunities</i>			
Mechanisms are applied by the Beneficiary to avoid double financing			
On the basis of the verifications performed, it can be excluded that expenditure has already been supported by any other funding (double financing of expenditure with other Community or national schemes and with other programming periods is avoided)			
The Community rules on state aid have been respected (no activities subject to State aid rules were identified)			
Information and publicity requirements of the EU and the programme have been respected			
All publications or documents produced by the Beneficiary comply with the requirements of Programme Visibility Manual			
Comments, recommendations, points to follow-up:			

Control question 8

Other checks	Yes	No	NA
In case Procurement rules were not fully observed for any reported contract were deductions made by FLC according to european/national rules and procedures?			
Has the administrative check on files been sufficient to gain evidence that the reported activities have taken place, the delivery of services, goods and works are in progress or have been completed?			
Has the Beneficiary observe the provisions of <i>Rules regarding the antifraud measures</i> ?			
Has the legal/technical representative of the Beneficiary in the project been present on the date, place and hour scheduled for the verification			

commencement?			
Has the legal/technical representative of the Beneficiary taken part in the visit on the site?			
Is the place of project implementation the one specified in the application form?			
Have the requested documents been made available to the first level controller on the spot?			
Is the implementation status of the project declared by the Beneficiary in accordance with the situation of payments?			
Does the breakdown of total expenditure by budget lines remain within the limits of expenditure budgeted in the latest detailed budget approved?			
Is the allocation of responsibilities met in accordance with the audit trail?			
Are the documents archived properly, in accordance with the audit trail?			
The Beneficiary has provide accurate information regarding the physical and financial implementation of his part of the project			
Has the control work been documented in a control report (including an on-the spot control report)?			
In case Controller detected ineligible expenditure due to possible irregularities, are the requested data about the ineligible costs indicated in the Report Regarding a Possible Irregularity form?			
In case Controller detected ineligible expenditure reported in previous reporting periods, are the requested data about ineligible costs indicated in the Report Regarding a Possible Irregularity form?			
Comments, recommendations, points to follow-up:			

Place	Date
Name	Signature of the controllers
	Official stamp