###### Control Checklist

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| **1.1. Accounting System** | | | |
| [according to Art. 74 1a(i) of Reg. (EU) No 2021/1060)  Project partner maintains separate accounting records/system, or accounting code, for all transactions related to the project. Ensuring separation of project expenditure for all transactions relating to the project  (filled-in once) | Yes | | No |
| Double-financing is excluded:  *e.g.,accounting system avoids the allocation of the same invoice to different projects* (Pre-filled from the previous report and updated if changed)  *Comment*  *In case of YES, please describe how it was ensured*  *In case of No, please provide further explanation.* | Yes | No |  |

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| **1.2 VAT** | | | | |
| Is the size of the project over 5 million Euro? | yes | no |  |  |
| The partner organisation has the right to recover VAT. *Please provide comments if 'partially' is ticked.* (filled-in once). | yes | partially | no |  |

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| **1.3 Bank Account** | | | |
| Correct IBAN is used for the transfer of programme funds and belongs to the partner organisation  (filled-in once in case of change) | Yes | No | *Comment* |

1. **Audit Trail Checklist**

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| **General considerations / eligibility criteria** | **Accepted** | | | **Comments** |
| **Yes** | **Not (fully)** | **n.a.** |
| The partnership agreement is signed by the project partner and latest version is available (filled-in once) |  |  |  |  |
| Costs are correctly recorded in the partner accounting system |  |  |  |  |
| The source of the partner’s contribution (private or public) is correctly indicated. |  |  |  |  |
| Costs are directly related to the project and necessary for the development or implementation of the project.  *e.g., Verified that:*   * *Costs have been initially planned in the AF under this cost category OR* * *A written agreement of these costs exists from the JS* * *Costs are justified in the Report and within programme flexibility rule* |  |  |  |  |
| Costs are correctly allocated to the relevant cost categories.  *e.g., Inspected list of expenditures.* |  |  |  |  |
| Costs are declared only once.  *e.g., Inspected the list of expenditure and verified that expenditures had not been declared twice in different cost categories or in previous reporting periods.* |  |  |  |  |
| **(NOT needed for flat rates, standard scales of unit costs, lump sums, depreciation):**  [according to Art 63(2) and Art 74 1a(i) of Reg.(EU) No 2021/1060]  Expenditure was incurred and paid in project eligibility period and supported by proof of payment.  *e.g., Verified that preparation expenditure foreseen in the approved AF is incurred between 1 January 2021 and the date of the approval of the AF by MC.*  *e.g., Implementation expenditure is incurred and paid within the starting date of the project set in the co-financing contract and the end of the relevant reporting period.* |  |  |  |  |
| **(NOT needed for Flat rates, the standard scale of unit costs or lump sums):**  Expenditure is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms. |  |  |  |  |
| Ineligible costs according to the Regulations and programme rules are excluded from the Report  *e.g., Art. 64 of Reg.(EU) No 2021/1060* |  |  |  |  |
| VAT, except for operations set in the Art 64(1)(c) of Reg. (EU) No 2021/1060, was deducted |  |  |  |  |
| The co-financed products and services were delivered, or delivery is in progress.  *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.*  *In the Case of the Last implementation Report..* |  |  |  |  |
| Project partner has received the programme funds from the previous periods within the timeframe agreed by all partners.  *e.g., Inspected in the bank statement* |  |  |  |  |
| The total partner budget, and budget per cost category were respected.  *e.g., Verified that accumulated partner expenditure is within the partner budget of the latest version of the approved AF. If not, differences have been covered by the budget flexibility or explained/approved by the [Select: Lead Partner, Joint Secretariat, Managing Authority, Monitoring Committee].* |  |  |  |  |

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| Description of findings, observations and limitations | n.a. |  |
| Conclusions and recommendations | n.a. |  |
| Follow-up measures for the next progress report | n.a. |  |

**3. Eligibility along Cost Categories**

**3.1. External Expertise and Services**

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| External expertise and services were acquired in this reporting period | Yes | No |
| (if yes) Refer to checklist for verifying public procurements |  | |

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| **Criteria – Real Costs**  [according to Art 42) of Reg. (EU) No 2021/1059] | | | **Accepted** | | | **Comments** |
| **Yes** | **Not (fully)** | **n.a.** |
| Providers of services or expertise are external to the project partnership.  *e.g., Interviewed the project partner to verify that external expert or service providers are not employees of the project partnership.* | | |  |  |  |  |
| The types of costs listed under this cost category are eligible according to EU and programme rules.  *e.g., Verified that the types of costs listed under this cost category are eligible according to Art 6 of Delegated Reg. (EU) No 481/2014.* | | |  |  |  |  |
| 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.  *e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s).* | | |  |  |  |  |
| ***(In the case of experts or services that are NOT exclusively used for the project)***  The share allocated to the project is plausible; i.e., calculated according to a fair, equitable and verifiable method.  *e.g.,Verified that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.* | | |  |  |  |  |
| Description of findings, observations and limitations | n.a. |  | | | | |
| Conclusions and recommendations | n.a. |  | | | | |
| Follow-up measures for the next progress report | n.a. |  | | | | |

**3.2. Equipment**

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| New equipment is reported | Yes | No |
| (if yes) Refer to checklist for verifying public procurements |  | |

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| **Criteria – Real Costs**  [according to Art 43 of Reg. (EU) No 2021/1059] | **Accepted** | | | **Comments** |
| **Yes** | **Not (fully)** | **n.a.** |
| The types of costs listed under the cost categories are eligible according to EU and programme rules.  *e.g., Verified that the types of costs listed under the cost categories are eligible according to* *Art 43 of Reg. (EU) No 2021/1059* |  |  |  |  |
| 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.  *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.* |  |  |  |  |
| Equipment is available and used for the intended project purpose |  |  |  |  |

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| Description of findings, observations and limitations | n.a. |  |
| Conclusions and recommendations | n.a. |  |
| Follow-up measures for the next progress report | n.a. |  |

**3.3 Infrastructure and works**

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| --- | --- | --- | --- | --- | --- | --- |
| **Criteria – Real cost**  [according to Art 44 of Reg. (EU) No 2021/1059] | | | **Accepted** | | | **Comments** |
| **Yes** | **Not (fully)** | **n.a.** |
| Providers of infrastructure and works are external to the project partnership. | | |  |  |  |  |
| 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.  *e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s) or selected offers.* | | |  |  |  |  |
| Description of findings, observations and limitations | n.a. |  | | | | |
| Conclusions and recommendations | n.a. |  | | | | |
| Follow-up measures for the next progress report | n.a. |  | | | | |

**3.4 Lump sums (using several cost categories)**

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| **Criteria –** Lump sums (using several cost categories). No real costs are acceptable. | | | **Accepted** | | | **Comments** |
| **Yes** | **Not (fully)** | **n.a.** |
| If relevant, did the activity/event take place and are potential deliverables of service provided?  e.g., Event, services delivered | | |  |  |  |  |
| Description of findings, observations and limitations | n.a. |  | | | | |
| Conclusions and recommendations | n.a. |  | | | | |
| Follow-up measures for the next progress report | n.a. |  | | | | |

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

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| --- | --- | --- | --- | --- | --- | --- |
| **Criteria – Real cost**  [according to Annex IX of Reg. (EU) No 2021/1060 and Art 46, 47 and 49 (6) of Reg. (EU) 2021/1060. | | | **Accepted** | | | **Comments** |
| **Yes** | **Not (fully)** |  |
| Information and publicity rules of the EU were complied with.  *e.g., Inspected project publicity items, including brochures, agendas of conferences, studies and deliverables to ensure they meet the publicity requirements outlined in Annex XII of Reg. (EU) No 2021/1060* | | |  |  |  |  |
| All communication and visibility material is made available upon request, and use of such material is granted to the Union  *e.g., Communication and visibility material has been inspected and contains Union rights of use according to Art. 47 of Reg. (EU) 2021/1060 .* | | |  |  |  |  |
| Description of findings, observations and limitations | n.a. |  | | | | |
| Conclusions and recommendations | n.a. |  | | | | |
| Follow-up measures for the next progress report | n.a. |  | | | | |

**5. Compliance with other EU rules**

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| --- | --- | --- | --- | --- | --- | --- |
| **Criteria – Real cost** | | | **Accepted** | | | **Comments** |
| **Yes** | **Not (fully)** | **n.a.** |
| [according to Article 3 of the Treaty on the European Union (TEU)]  There is no evidence that the project activities do not comply with the EU horizontal principle of sustainable development.  *e.g., Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.* | | |  |  |  |  |
| There is no evidence that equipment purchased does not comply with EU and national legislation in terms of environmental impacts, required permits, etc.  *e.g., Verified based on my professional judgement as a controller that compulsory requirements set by the EU and national legislation related to respective equipment are fulfilled (e.g., environmental impacts, 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.  *e.g., Verified based on my professional judgement as a controller that compulsory requirements set by the EU and national legislation related to respective infrastructure and works are fulfilled (e.g., environmental impact assessment, building permissions, etc.).* | | |  |  |  |  |
| Based on the available information,the project activities comply with the EU horizontal principle of gender equality and non-discrimination.  *e.g., Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.* | | |  |  |  |  |
| Based on the available information the project activities comply with EU and programme rules on State Aid.  *e.g., Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.*  *e.g., Verified that the project partner does not exceed the de minimis threshold and is not 'in difficulty'.* | | |  |  |  |  |
| Description of findings, observations and limitations | n.a. |  | | | | |
| Conclusions and recommendations | n.a. |  | | | | |
| Follow-up measures for the next progress report | n.a. |  | | | | |

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