FIRST LEVEL CONTROL COMMON CHECKLIST

Template

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# 1. GENERAL INFORMATION

Project ID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Acronym: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Project Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

LP: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Beneficiary: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Legal status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

VAT recoverable (YES/NO/Partially): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

CUP – only for Italian beneficiaries: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reporting Period: \_\_\_\_\_\_\_\_\_\_\_\_ – \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Starting date of expenditure admissibility: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Closing date of expenditure admissibility: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# 2. OVERALL VERIFICATIONS

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Have the expenditure been inserted in SIU? |  |  |
| **B** | Has the partner report been entirely completed with the requested information? (No missing information). |  |  |
| **C** | According to the information provided by the Beneficiary, have the ceilings of the partner total budget, budget per work package and budget per budget line been respected and in case of deviations are these in line with the 20% flexibility rule (i.e.: increase in any budget line or work package by up to 20% included)? |  |  |
| **D** | Were the requirements of FS6 about specific deadlines for the supply/delivery/purchase/ of items under specific budget lines been respected?  In case of the last reporting period, were the reported activities concluded within the end of the project? |  |  |
| **E** | Expenditure has been paid within the end date of the reference reporting period / within 30 days from the end date of the project? |  |  |
| **F** | Expenditure was incurred within the Programme cooperation area and in case of expenditure outside the Programme area is the expenditure in line with Programme rules? (taking also into consideration specific admissibility rules for expenditure outside the programme area). |  |  |
| **G** | Are supporting documents (technical, administrative, accounting documents,…) related to the progress report complete and sufficient to determine reality of costs and compliance with eligibility rules? (Audit trail). |  |  |
| **H** | Are expenditures supported and documented by invoices or documents of equivalent probative value and proof of payments (bank account statements, bank transfer confirmations, receipts,…)?  Specific check to be made for each cost category. |  |  |
| **I** | Are costs coherent with activities and budget of the approved application form and contribute to the achievement of project’s outputs and results? |  |  |
| **L** | Have costs been correctly allocated to the relevant budget lines and work packages? |  |  |
| **M** | Have effective mechanisms been put in place to avoid double-financing?  Check that effective mechanisms have been put in place to avoid double-financing:   * Do invoices and document of equivalent probative value contain clear reference to the programme and the project? * Does the Beneficiary keep a separate accounting system or an adequate accounting code for all expenditures reported on a real cost basis? |  |  |
| **N** | Have ineligible costs as defined by Programme rules been excluded? |  |  |
| **O** | Recoverable VAT has been deducted. |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

# 3. BUDGET LINES VERIFICATIONS

*Each section is to be completed only in relation to the budget lines to which the reported expenditure belongs to*

* **Preparation costs**
* **Staff costs**
* **Office and administration**
* **Travel and accommodation**
* **External expertise and services**
* **Equipment**
* **Small scale infrastructure and construction works**

**Preparation costs**

**Information to be enclosed:**

|  |
| --- |
| Amount of preparation costs allocated to the concerned Project Partner in the approved Application Form\_\_\_\_\_\_\_\_\_\_\_€ |

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Have Preparation costs been reported under WP0 at Period 0? |  |  |
| **B** | Is the amount of claimed Preparation costs in line with Programme rules and is the amount corresponding to the approved Application Form? |  |  |

**Staff costs**

|  |  |  |
| --- | --- | --- |
| Form of reimbursement | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | DETAILS |
| Flat. |  | = Flat rate of 20% of direct costs other than staff costs (travel and accommodation, external expertise and services, equipment, small scale infrastructure and construction works). |
| Real cost – Full time (employee dedicated 100% of his/her working time to the project). |  | Please indicate/list the concerned Staff members |
| Real cost - Part-time with a fixed percentage of time worked per month. |  | Please indicate/list the concerned Staff members |
| Real cost – Part-time with a flexible number of hours worked per month. |  | Please indicate/list the concerned Staff members |
| Hourly basis. |  | Please indicate/list the concerned Staff members |

If staff is calculated as a flat rate:

|  |  |  |
| --- | --- | --- |
| Amount of direct costs other staff reported and validated | Flat rate | Amount of eligible Staff costs |
| \_\_\_\_\_\_\_\_\_\_\_\_€ | 20% | \_\_\_\_\_\_\_\_\_\_\_\_€ |

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Is it excluded that the project is implemented exclusively through the public procurement of works, goods or services only? (in line with the application of a flat rate according to Art 67(4) of CPR)? |  |  |
| **B** | Is a declaration attesting the involvement in the project of at least one employee of the beneficiary available? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

**All cases with the exception of the flat rate staff cost calculation**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | In case of Staff already employed by the Beneficiary is a declaration attesting that the involved Staff is working on activities which the partner organization would not carry out if the project was not undertaken enclosed to the Periodic Staff report? |  |  |
| **B** | Is the Project Assignment related to each staff member involved in the project available? |  |  |

**Real cost staff**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Is a Staff report available for each Staff member involved in project activities? |  |  |
| **B** | The following documents are available: |  |  |
|  | * Salary statement related to the reporting period; |  |  |
| * Annual Salary statement; |  |  |
| * proof of payments; |  |  |
| * Self-declaration on the payment of salary payments (only for Italian public administration). |  |  |
| **C** | In case of Staff already employed by the Beneficiary are the project assignment, the contract and a declaration attesting that the involved Staff is working on activities which the partner organization would not carry out if the project was not undertaken available? |  |  |
| **D** | Has the contract been determined taking into account the cost of staff of similar functions/positions in case of new staff ad hoc contracted for the project? |  |  |

**In addition to the items listed above, if staff is employed with contracts envisaging a fixed number of hours per month**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Are reported activities and percentages worked on the project coherent with what defined in the project assignment in case of part-time assignment with a fixed percentage of time worked per month on the project? |  |  |

**In addition to the items listed above, if staff is employed with contracts envisaging flexible hours per month**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Is the number of hours worked on the project documented and recorded through a sufficiently detailed timesheet covering 100% of the working time of the employee which is also countersigned by the Supervisor/Employer and it is clearly indicating the time spent on project activities in addition to a general indication of the time spent on other activities? |  |  |
| **B** | Has the hourly rate applicable for the whole project duration been calculated dividing the latest documented annual gross employment costs by 1.720 hours? |  |  |
| **C** | Is the document attesting the latest documented annual gross employment costs (which was applied to determine the hourly rate) available? |  |  |
| **D** | Has the hourly rate been calculated dividing the monthly salary by the monthly working time as defined in the employment document? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

**Office and administration costs**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Are cost items belonging to this budget line in line with Programme rules and are these costs not charged under any other budget line? |  |  |
| **B** | Is it confirmed that the flat rate is calculated correctly as 15 % of the eligible direct staff costs or as 15 % of staff costs calculated on a flat rate basis? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

**Travel and accomodation costs**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Are travel and accommodation costs clearly linked to the project and are these costs necessary for project implementation? |  |  |
| **B** | Has the most cost-efficient mean of transportation been used? Is the duration of the mission is in line with its purpose?  (i.e. the duration was not longer than from the day before to the day after the meeting. In the case of a longer duration it is proved that the additional costs do not exceed the savings eventually made in the costs for transportation.) |  |  |
| **C** | Are additional supporting documents concerning travel and accommodation available? Is the expenditure supported by invoices or documents of equivalent probative value? Is the expenditure supported by proof of payment (bank account statements, bank transfer confirmations, cash receipts etc.)? |  |  |
| **E** | Are travel and accommodation costs related only to the staff of the beneficiary dedicated to the project for missions clearly necessary for project implementation? |  |  |
| **F** | Is the authorization of the mission available and are the travel and accommodation costs compliant with internal beneficiary regulations and Italy-Croatia Programme rules? |  |  |
| **G** | Are travel and accommodation costs incurred outside Programme area in compliance with Art. 20 (2) of Reg. (EU) n. 1299/2013 and Programme rules? |  |  |
| **H** | Are accommodation costs not exceeding the hotel daily rates defined in the official list of Commission Delegated Regulation (EU) 2016/1611 of 7 July 2016?  If higher daily rates are reported it is clearly noted by the Beneficiary that this is an exceptional case and it is duly justified? |  |  |
| **I** | In case of travel and accommodation costs of external experts has been verified that these costs are not reported under Travel and accommodation costs but under External expertise budget line? |  |  |
| **L** | Is the expenditure limited to cost items as defined in the official Programme documents? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

**External expertise and services costs**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Has the contract been awarded through an in-house subcontracting? |  | If so, fill-in the related section. |
| **B** | Has an agreement between Public Bodies / Bodies governed by public law for the implementation of a specific part of the project’s activities in line with Art. 12 (4) of Directive 2014/24/EU been concluded? |  | If so, fill-in the related section. |
| **C** | Has the rule according to which services or expertise are not sub-contracted to another project partner been respected? |  |  |
| **D** | In case of Italian Bodies subject to public procurement rules, has the need to award a contract/service to an external provider been motivated by the impossibility of using internal resources? |  |  |
| **E** | Have costs been paid on the basis of contracts/written agreements/documents of equivalent probative value? |  |  |
| **F** | Are deliverables or other evidence of the work carried out by the provider available? |  |  |
| **G** | Have costs been paid against invoices/requests for reimbursement/other documents of similar probative value? Are the expenditure supported by proof of payment (bank account statements, bank transfer confirmations, cash receipts etc.)? |  |  |
| **H** | In case the reimbursement of catering services has been claimed, are the supporting documents related to the meeting/event including the event/ meeting agenda and the list of participants available? |  |  |
| **I** | Is the expenditure limited to the elements listed in the official documents of the Programme? (see Programme Factsheets n.3) |  |  |
| **J** | Gifts and gadgets do not exceed the maximum value of EUR 50 per item and are linked to promotion, communication and publicity or information activities. |  |  |
| **K** | Do travel and accommodation costs of staff of external experts (if not already included in the service contract fee), speakers and/or external participants (stakeholders/target groups) comply with all provisions on eligibility applicable to the travel and accommodation budget line? |  |  |
| **L** | Did external experts/speakers and external participants (stakeholders/target groups) participate in the project activities on the basis of an official invitation from LP/ PPs and did they actively contribute to the project activities (e.g. as speakers, moderators, etc.) or anyhow bring an added value to the project activities? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

**Equipment costs**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Are equipment costs directly linked to project activities and were these foreseen in the application form or prior approval of the Joint Secretariat was granted? |  |  |
| **B** | Is equipment available? Does it physically exist? (Inspected on–the-spot. In case the equipment is not checked on-the-spot, existence was verified by other means - e.g. photo documentation related to the delivery of equipment items and their installation/testing). |  |  |
| **C** | Has been considered and verified if the concerned items are thematic equipment (possibility to get the reimbursement of their full cost) or not (equipment of general office use)? |  |  |
| **D** | Have costs been paid against invoices/requests for reimbursement/other documents of similar probative value? Are the expenditure supported by proof of payment (bank account statements, bank transfer confirmations, cash receipts etc.)? |  |  |
| **E** | Have costs been paid on the basis of contracts/written agreements/documents of equivalent probative value? |  |  |
| **F** | Has been assured that ownership and intended use of the equipment is maintained for at least 5 years, or in case of a shorter period, for the duration of the useful life of the equipment? |  |  |
| **G** | Is a declaration on the maintenance of the destination available? |  |  |
| **H** | Was depreciation applied and correctly calculated according to applicable rules (National accountancy rules)? |  |  |
| **I** | Has the equipment been registered in the appropriate registers in compliance with current legislation? |  |  |
| **L** | Has the exclusive use for project purposes been verified in case of purchase of goods needed to run the thematic equipment? |  |  |
| **M** | Where applicable, have information, communication and branding rules been respected? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

**Small scale infrastructures and construction works costs**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Are costs directly linked to project activities and were these foreseen in the application form? |  |  |
| **B** | Is the land and/or are buildings where the works will be carried out in the ownership of the beneficiary or has the beneficiary set in place long-term legally binding arrangements in order to fulfil durability (including maintenance) requirements? |  |  |
| **C** | Has detailed documentation including photographic documentation been provided concerning the completion of the works and the consequent certifications (end of works / regular execution), if required by current legislation? |  |  |
| **D** | Has been assured that ownership and intended use of the small scale infrastructure and construction works is maintained for at least 5 years, or in case of a shorter period, for the duration of their useful life? Is a declaration on the maintenance of the destination available?  **Is the land and/or building where the infrastructure and works were implemented in the ownership of the beneficiary. Otherwise Has the beneficiary the use of it and are proper long-term legally binding arrangements between the beneficiary and the owner of the land/building in place in order to ensure the accomplishment of durability (including maintenance) requirements?** |  |  |
| **E** | Has been verified that the purchase of land (built-up or not) is not exceeding 10% of the total eligible expenditure of the project in line with Article 59.3(b) Common Provisions Regulation (EU) No 1303/2013)? |  |  |
| **F** | In case the realization of small scale infrastructure and construction works is fully justified as part of project’s activities has its full cost been claimed? |  |  |
| **G** | Is the share allocated to the project charged on a pro-rata basis calculated on a transparent, fair, equitable and verifiable method? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

# 4. ADDITIONAL VERIFICATIONS

**Additional documents**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | List of other verified documents (such as administrative acts, proofs of existing infrastructure/equipment, pictures). |  |  |

**Communication & branding rules verifications**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Is the project in line with what is established by the current legislation on communication? |  |  |
| **B** | Are publications, websites and promotional material provided with the official logo of the Program which is clearly visible and complete with EU emblem and reference to the Fund? |  |  |
| **C** | Is the project visible on the website of the  Beneficiaries and the project visibility includes the Programme logo and a clear description of the partnership and of the project’s contents, objectives and results? |  |  |
| **D** | Have participants of project’s events been informed on EU funding, ERDF and the Interreg V-A Italy-Croatia 2014-2020 cooperation programme? |  |  |
| **E** | Has been verified that: Where the total public support for a project carrying out infrastructure and/or construction works exceeds EUR 500.000, a temporary billboards during their implementation has been established and that no later than three months after completion of the infrastructure a permanent plaque or billboard of significant size has been put on the infrastructure or construction, or (if not possible) at a place nearby, readily visible to the public. |  |  |
| **F** | Has been verified that: Where the total public support for a project with infrastructure or construction measures does not exceed EUR 500.000, at least one poster (minimum size A3) has been placed on the infrastructure or construction, or (if not possible) at a place nearby readily visible to the public. The poster has to include information about the project. |  |  |

**State Aid**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Has the beneficiary complied with the requirements of the Subsidy Contract? |  |  |
| **B** | In the case of indirect aid, has the beneficiary complied with the procedures and the verification of the requirements of the recipients of the indirect aid? |  |  |
| **C** | There are no references to relevant activities concerning direct or indirect state aid that have not already been considered. |  | In case of “yes outcome” the follow-up suggested to the MA has to be indicated |

***The items listed above have been verified and possible comments/recommendations have been registered.***

**Horizontal principles**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Is there evidence of non-compliance with the horizontal principles indicated in Regulation (EU) no. 1303/2013 such as the promotion of equality between men and women, non-discrimination and environmental protection? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

**Net revenues**

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Is there evidence that net income is generated through the project during its implementation, based on the provisions of art. 61 and art. 65 of the EU Regulation no. 1303/2013? |  |  |
| **B** | Were the potential net revenues determined in advance by one of the methods indicated in art. 61 of EU Reg. 1303/2013 and correctly deducted from eligible expenses? |  |  |
| **C** | If not already deducted ex ante from eligible expenditure, has net revenue been correctly quantified, according to Regulation 1303/2013 art. 61 and art. 65? |  |  |
| **D** | If checks reveal activities that are potentially able to generate future net revenues, indicate the follow-up measures. |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

# 5. ON-THE-SPOT VERIFICATIONS

|  |  |  |  |
| --- | --- | --- | --- |
| **Cod.** | **ITEM** | **OUTCOME**  **(YES/NO/NOT RELEVANT)** | **COMMENTS** |
| **A** | Has an on-the-spot check already been carried out? (If yes, indicate the date in the comments’ column) |  |  |
| **B** | Is it necessary to carry out additional on-the-spot checks due to the nature of the costs involved in the project under consideration? |  |  |
| **C** | Has the actual implementation of the project activities been verified up to the date of the on-the-spot check, i.e.: the provision of services / delivery of goods? |  |  |

***The items listed above have been verified and possible comments/recommendations have been registered.***

# 6. COMPLIANCE WITH PROCUREMENT RULES

**This section is ruled by Italian and Croatian specific guidelines and checklists, depending on the Nationality and on the legal status of the awarding institution.**

For further information please see such documentation.