

**ENI CBC MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020**

# Control check-list

[Project Acronym and ref. number]



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<b>Audit firm/Public officer organisation responsible for issuing the expenditure and revenue verification report:</b>		
Reporting period: from <i>dd Month yyyy</i> to <i>dd Month yyyy</i>		
Name of the Lead Beneficiary/Partner organisation:		
Role in the project:	<input type="checkbox"/> Lead beneficiary	<input type="checkbox"/> Project partner n. ....

Request for examination:	Date of request for examination: <i>dd Month yyyy</i>	Date of receipt of documents for verification (desk-based check): <i>dd Month yyyy</i>
General remarks of the auditor/public officer (if any):		

Name of the auditor/public officer(s) <sup>1</sup> :
Date and Signature(s):

### SUMMARY OF AMOUNTS AND TYPE OF VERIFICATION

Expenditure declared by the Lead Beneficiary / Project Partner	EUR <x,xxx.xx>
Expenditure verified	EUR <x,xxx.xx> Expenditure Coverage Ratio <xx.xx%>
If less than 100% is verified, please indicate for which budget headings a sample has been applied and describe the sampling method.	
Expenditure complying with requirements set in the expenditure verification procedures	EUR <x,xxx.xx>
Expenditure not complying with requirements set in the expenditure verification procedures	EUR <x,xxx.xx>

<sup>1</sup>Name of the person(s) who performed the verification.



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[If applicable] The total revenues and contributions by third parties verified is:	EUR <x,xxx.xx>
[If applicable, and only in the final report] The profit deriving from a surplus of income over expenditures is:	EUR <x,xxx.xx>
Type of the verification:	<input type="checkbox"/> Only desk-based check <input type="checkbox"/> Includes on-the-spot verification
On-the-spot verification(s)	Date: <i>dd Month yyyy</i>  Place(s): <input type="checkbox"/> premises of the beneficiary<indicate address>  <input type="checkbox"/> place of project outputs<indicate address>  <input type="checkbox"/> other (please indicate) <indicate address>
Expenditure verified on-the-spot:	EUR <x,xxx.xx>
Format in which documents were made available	<input type="checkbox"/> original (including electronic)  <input type="checkbox"/> copies (including electronic)



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## FORMAL CHECKS

Checks	Yes/No N.A.	Comments
Description of the Project, Budget and Logical Framework in force, as approved by the JMC are available, electronically or paper based		
Grant Contract signed by both parties (MA/JTS and Lead Beneficiary) is available, electronically or paper based		
Partnership Agreement signed by all project partners is available, electronically or paper based		
Narrative report of the Lead Beneficiary / Project partner concerning the activities undertaken during the reporting period is available		
Addendum of any modification of the Grant Contract is available		
Financial report of the Lead beneficiary/partner is available		
The total project budget in force is available		
The individual budget in force for the Lead Beneficiary/partner is available		
Notifications to MA/JTS made by the Lead Beneficiary, when flexibility rule is applicable, are available		
Declaration on the VAT status of the beneficiary/partner is available in original, signed by the authorised person of the project partner's institution		
Additional documents and clarifications were requested during the control procedure (please describe)		



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## GENERAL ELIGIBILITY CRITERIA

Checks	Yes/No N.A.	Comments
All expenses have been actually incurred and paid by the Lead Beneficiary/partner, and they can be verified on the basis of adequate original supporting documents		
All expenses are directly related to the project, necessary for its implementation, and they are in accordance with the approved budget		
All expenses have been <b>incurred<sup>2</sup> and paid between the</b> date of start of the project and the end date of the relevant reporting period or end of implementation period, with the following exceptions: <ul style="list-style-type: none"> <li>• preparatory costs incurred after the publication of the call for proposals and before the submission of the proposal;</li> <li>• costs related to the financial guarantee (if requested), which may be incurred after the contract is entered into force, and before the start of the implementation period;</li> <li>• expenditure verification and final evaluation of the project, which may be incurred after the implementation period of the project and paid after the submission of the Final report (the expenses to be paid afterwards are listed in the final report together with the estimated date of payment)</li> </ul>		
All expenses have been incurred in the Programme eligible area, with the exception of the participation in meetings and events out of the Programme eligible territories that was already foreseen in the description of the project or specifically authorised by the MA		
The exchange rate for converting expenditure incurred in national currency into Euro has been properly applied, in accordance with the provisions of the Grant Contract		
Any recoverable VAT has been deducted from the amount of declared expenditure for all relevant items		
Any ineligible expenditure, including contributions in kind has been excluded from the declared expenditure		

<sup>2</sup>“Costs relating to services and works shall relate to activities performed during the implementation period” (article 48 of ENI CBC IR).



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Expenses are identifiable and verifiable and accounted in accordance with accounting standards		
Expenses are reasonable, justified and in accordance with the principles of sound financial management, in particular regarding economy and efficiency		
Expenses comply with the requirements of applicable tax, labour and social legislation		
Expenses are verified to detect any duplication (e.g. multiple invoices with the same amount, invoice numbers, etc.) or falsifications.		

### ALLOCATION TO ACTIVITIES AND BUDGET LINES

Checks	Yes/No N.A.	Comments
Expenses have been correctly allocated to the relevant Work Packages		
The Lead Beneficiary/partner's budget by WPs, Partners and budget lines fixed in the approved Budget has been respected		

### ELIGIBILITY OF EXPENDITURES BY BUDGET LINES

1. Staff Costs		
Checks	Yes/No N.A.	Comments
HR selection has been carried out respecting the principles of transparency, equal opportunity:		
- Are there transparent recruitment procedures for new staff?		
- Do the recruitment procedures include measures to assess the skills of the candidates?		
The staff has signed the code of conduct and/or specific declarations on absence of conflicts of interest.		
The full list of staff working in the project is available with the First report		
Work contracts / any similar type of contract according to national rules / designation or secondment order of civil servant for all project staff is available		



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Contract/ designation or secondment order and/ or the related job description contains <ul style="list-style-type: none"> <li>- the assignment of the person for the project and its tasks within the project</li> <li>- start date and end date of the assignment</li> <li>- the indication of exclusive or partial work on the project</li> </ul>		
Monthly timesheets for staff partially devoted to the project are available		
- Timesheets are sufficiently detailed (name of the employee, date, time and description of the daily activity)		
- Timesheets are signed both by the employee and the employer		
- The method for calculating the hourly/daily rates and the calculation of the staff costs are available and correct.		
- The calculation of staff costs is based on real costs (real gross salary proved by payslips) and real worked hours (time spent on the project proved by timesheets)		
Working time spent on the project does not exceed the normal working hours, according to the national legislation in force. Overtime is reported only for staff entirely devoted to the project.		
Any fringe benefits, rewards over the monthly salaries are excluded from the hourly/daily rate		
Additional charges besides the social contribution charges (obligatory according to national rules) are excluded from the hourly/daily rate		
The calculation of staff costs, that is the actual cost of the actual time devoted, is correct		
Proof of payment of the salary is available (payslips or other)		
Proof of payment of the social charges and taxes is available		

## 2. Travel and Accommodation Costs

Checks	Yes/No N.A.	Comments
Travel costs are directly related to the project		
Only travelling costs of the project staff or other persons taking part in the project are declared		



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Travel costs of the beneficiary/partner employees/associated partners and final beneficiaries are budgeted		
Travels are performed within the eligible area. When the travel incurred outside the eligible area of the Programme destinations were already foreseen in the description of the project or specifically authorised by the MA		
Authorisations of the missions are available (if obligatory according to national/ institutional rules)		
Mission reports signed by the travelling persons are available (if obligatory according to national/ institutional rules)		
All supporting documents are available (invitation, agenda, list of participants, minutes, pictures, etc.)		
Train/bus tickets, plane tickets, boarding cards, etc. are available		
The most economical way of transport is used, in accordance with the internal procedures of the organisation		
In case of use of own car or company car, calculation sheets prepared according to national or institutional rules stating at least the distance, the unit rate and the total costs of the travel, are available		
If costs are directly paid by the institution, proofs of payment are available		
If costs are paid by the person going on mission / an advance is paid by the institution to the person going on mission, the documents on the reimbursement of costs are available		
For staff working in public institutions as well as in units subordinated or coordinated by such institutions, the expenses with subsistence costs are compliant with the national legislation in force applicable for public institutions		
For staff working in other legal entities than those mentioned in the previous category, subsistence costs do not exceed neither the costs normally paid by the beneficiary according to its rules and regulations nor the rates published by the Commission at the time of the mission if reimbursed on the basis of lump sums, unit costs or flat rate financing: <a href="http://www.ec.europa.eu/europeaid/work/procedures/index_en.htm">www.ec.europa.eu/europeaid/work/procedures/index_en.htm</a>		
Proof of payment of subsistence costs are available		
Documents confirming payment of travel medical insurance, visas are available		



<b>3. Investments or Infrastructures</b>		
<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
The building permit is issued on behalf of the Lead Beneficiary/partner		
Handover of the site and floor plan of the investment terminals containing topographic positions is dated, signed (with the name mentioned in the clear) and stamped by all persons mentioned in program tracking and quality control work		
The program tracking and quality control work is covered by the relevant public supervising body, signed by the legal representative / project's technical designer and contractor		
Date of issue of commencement order of work predates any analysis bulletins, the minutes of the hidden works and minutes on determined phases		
Quality reception minutes, minutes for hidden works and decisive phases are developed in accordance with and quality control of works from the technical project, are signed and stamped by all participants to its elaboration		
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		
The total amount of payment statements for work matches the value of the centralized work situation		
Work execution is in accordance with the time schedule of works		
Analysis reports for incorporated materials and certificates of quality / compliance of materials used in construction were verified by the auditor/public officer during the site visit		
Type and quantities of works performed and reflected in the payment statements are found on site		
Analysis reports are issued by authorized laboratories and their authorization is valid (has not expired)		
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		



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Calculations for each category of works (quantity, unit price and value) are correct		
Works from payment situations are executed according to the time schedule and don't exceed the contracted budget		

<b>4. Equipment</b>		
<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
The equipment purchased is necessary for the project implementation and is foreseen in the approved Grant Contract		
The equipment is used exclusively for project implementation		
Documents on the selection of the suppliers are available		
The contract laying down the purchase of equipment in the framework of the project is available		
The evidence of the purchase of equipment is available (e.g. inventory of the equipment purchased)		
The actual equipment provision and its consistency with the conditions of the supply contract, the Grant Contract and its annexes have been verified.		
Proof of payment is available		

<b>5. External Expertise and Services</b>		
<b>a) EXTERNAL EXPERTISE</b>		
<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
Services provided by the external experts are directly related to the project, the related activities are explicitly stated in the approved Grant Contract		
Documents on the selection of the external expert (or service company) are available		
Lead Beneficiary/partners of the same project or any affiliated entity are not contracted as an external expert or a sub-contractor.		



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The contract laying down the services to be provided is available		
The evidence of the work carried out by the service provider is available (studies, researches, analysis, etc.), as well acceptance of the works is available.		
If applicable, the deliverables respect the information and publicity requirements of the Programme		
The actual provision of the services and their consistency with the conditions of the service contracts, the Grant Contract and its annexes has been verified.		
Proof of payment is available		
<b>b) Meetings and Events</b>		
<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
Meetings and events are directly related to the project, the related activities are explicitly stated in the approved Grant Contract		
Documents on the selection of the service providers are available		
The contract laying down the services to be provided is available		
The expiring date of the contract has been respected (absence of irregular extensions / renewals / amendments).		
The evidence of the work carried out by the service provider is available (invitation, agenda of the meeting, list of participants, photos of the event, etc.)		
The promotional materials produced in the framework of the event respect the information and publicity requirements of the Programme		
For costs of catering, a list of participants is available		
Proof of payment is available		
<b>c) Financial Charges and Guarantee Costs</b>		
<b>Checks</b>	<b>Yes/No</b>	<b>Comments</b>



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	<b>N.A.</b>	
All costs are real, directly related to the project and have not been declared under other budget lines		
Only eligible expenditure according to the Grant Contract are declared <ul style="list-style-type: none"> <li>- charges for transnational financial transactions;</li> <li>- bank charges for opening and administering the account or accounts where the implementation of a project requires a separate account or accounts to be opened;</li> <li>- the cost of guarantees provided by a bank or other financial institution to the extent to which the guarantees are required by national or Community legislation;</li> <li>- legal consultancy fees, notarial fees if they are directly linked to the project and are necessary for its implementation</li> </ul>		
Proof of payment is available		
<b>d) Promotion Costs</b>		
<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
Promotion costs are directly related to the project and have not been declared on other budgeted lines.		
The evidence of the work carried out by the service provider is available (brochures, project website, etc.)		
According to this evidence, the information and publicity requirements of the Programme are respected		
Proof of payment is available		
<b>e) Other Services</b>		
<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
Costs are directly related to the project and the related activities are mentioned in the approved Grant Contract		
Documents on the selection of the service providers or the sub-grantees are available		



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The contract laying down the services or the sub-grants to be provided is available		
Beneficiaries/partners of the same project or its affiliated entities are not contracted as an external expert, sub-contractor or sub-grantee		
The evidence of the work carried out by the service provider is available (e.g. translation of project documents)		
Proof of payment is available		

<b>6. Preparatory Costs</b>		
<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
They are incurred after the publication of the call for proposals and before its closure.		
They are limited to travel and subsistence costs of staff employed by the beneficiaries.		
They do not exceed 10.000 €, the maximum amount fixed at programme level.		
Proof of payment is available		

<b>7. Indirect Administrative Costs</b>		
<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
Indirect administrative expenses - do not exceed the percentage specified in the Grant contract, up to 7% of total direct eligible costs.		
The calculation method of the amounts indicated in the “administrative cost calculation file” which was submitted together with the E-form is correct (if not please indicate the correct percentage to be applied)		

### **PUBLIC PROCUREMENT**

<b>Checks</b>	<b>Yes/No N.A.</b>	<b>Comments</b>
The procedure applied for the procurement of services,		



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equipment or investments/infrastructure is adequate according to the Grant Contract, national and community rules		
The contracts have not been artificially split		
Public procurements are documented (e.g. award criteria, requests for offers, offers, reports from evaluation committee, contracts are available)		
- Bids have been submitted and kept (until the deadline expires) in a way that the principle of secrecy is respected		
- The tender prices are in line with market prices		
- There are no situations of control or connection among bidders of the same tender		
- In case of negotiated procedure, the invited bidders are included in a list or in any case their existence is verified by checks of public registers		
- All financial flows are tracked with the indication of the name of the programme and the project		
- The offers are complete and regular		
All the persons involved in the tender launching, processing and evaluation have signed declarations on absence of conflict of interest		
There is a functional separation between who processes the tender documents and who selects the offers		
Rules of nationality is respected, that is, there is no restriction for participation in tenders for reason of nationality of the tenderer <sup>3</sup>		
All supplies and materials purchased for contracts above 100.000€ are originated in the eligible countries for the European Neighbourhood Instrument <sup>4</sup>		
In case of direct award, verification of the compliance with the rules and conditions (thresholds, negotiated procedures) has been carried out		
In case of contract modification, the total amount of the contract does not exceed the reference threshold		

<sup>3</sup>In accordance with articles 8.2 of Regulation 236/2014

<sup>4</sup>In accordance with articles 8.4 and 9 of Regulation 236/2014



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of the tender procedure implemented		
The risk indicators listed in annex <sup>5</sup> have been taken into account. If yes, please specify.		

## REVENUES

Checks	Yes/No N.A.	Comments
The Lead Beneficiary / project partner reports revenues		
The revenues are real and adequately recorded		
At the final report, there is no surplus of receipts over costs (non-profit)		

## INFORMATION AND PUBLICITY

Checks	Yes/No N.A.	Comments
The visibility Programme requirements are respected		

## AUDIT TRAIL AND ACCOUNTING SYSTEM

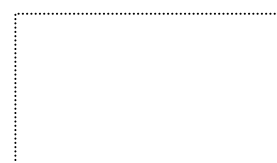
Checks	Yes/No N.A.	Comments
Specific accounting codes or other transparent methods are used for the project in the accounting system which allow the identification of costs allocated to the project		
Computerised list of project expenditure and revenue can be obtained from the accounting system (except for staff and administrative costs)		
The expenditure declared corresponds to the accounting records and supporting documents held by the Lead Beneficiary/ Project Partner		

\_\_\_\_\_  
*Auditor's signature*

\_\_\_\_\_  
*Date and place*

\_\_\_\_\_  
*Name of Auditor signing*

(Official stamp)



<sup>5</sup> See list annexed to the check list.



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## ANNEX - RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
  - Offer dated after the award of contract or before the sending of the invitations to tender
  - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers of other tenderers
  - Offers of different candidates participating in the same tenders all having the same date
  - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers of candidates participating in the same tender. Examples:
  - Same wording, sentences and terminology in offers of different tenderers
  - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc) in offers of different tenderers
  - Similar letterhead paper or logos
  - Same prices used in offers of different tenderers for a number of subcomponents or line items
  - Identical grammatical, orthographical or typing errors in offers of different tenderers
  - Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
  - Award decisions not plausible / consistent with selection and award criteria
  - Errors in the application of the selection and award criteria
  - A regular supplier of the beneficiary/partners participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:
  - A same tenderer (or small group of tenderers) is invited to different tenders with unusual frequency
  - A same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
  - A tenderer is frequently awarded contracts for different types of goods or services
  - The winning tenderer invoices additional goods not foreseen in the offer (e.g. additional spare parts invoiced without clear justification, installation costs invoiced while not foreseen in the offer).
- Other documentation, issues and examples indicating a risk of irregularities:
  - Use of photocopies instead of original documents
  - Use of pro-forma invoices as supporting documents instead of official invoices
  - Manual changes on original documents (e.g. figures manually changed, figures "tippexed", etc)

Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number, etc.).