

## QUALITY CHECK ON

### EXPENDITURES APPROVED BY FIRST LEVEL CONTROLLER

#### Identification data of the quality control

Name and surname of FLC	
Progressive number of verification	
Date of verification	

#### Identification data of the Operational Program

CCI	
Program	
Axix	

#### Identification data of the Project

Project Title	
Acronym	
Reference number of the project	
Date of approval	
Eligibility start date for expenditure	
Eligibility end date of expenditure	

#### Identification data of the reporting

Reference period	
Value of reported expenditures	
Value of eligible expenditures	
Value of eventual revenue	
Value of expenditures outside EU	

#### Identification data of First Level Controller

Name	
Qualification	
Organization	
Address	
Telephone Number	
E-mail	

### Identification data of beneficiary

Role (LP / PP)	
Legal representative	
Organization	
Address	
Telephone Number	
E-mail	

### Completed check list sheets

Check 1	General	YES	NO	NA
Check 2	Public procurement implementation	YES	NO	NA
Check 3	Single tender implementation	YES	NO	NA
Check 4	State Aid	YES	NO	NA
Check 5	Eligibility and correctness	YES	NO	NA
Check 6	Payments	YES	NO	NA
Check 7	Publicity	YES	NO	NA
Check 8	Control costs	YES	NO	NA
Check 9	Others	YES	NO	NA

### Quality check outcome

<b>Positive</b>	<b>Satisfactory</b>
<b>Unsatisfactory</b>	<b>Negative</b>

### Findings

## Check n. 1: General

### General verifications of activities carried out by FLC

Tipology	Outcome		
Subsidy contract between Lead Partner and Managing Authority verified	YES	NO	NA
Partnership agreement between Lead Partner and Project Partner verified	YES	NO	NA
Compliance with EU and national rules on eligibility verified	YES	NO	NA
Compliance with EU and national rules for public procurement verified	YES	NO	NA
Compliance with EU and national rules for non public procurement contracts verified	YES	NO	NA
Compliance with EU and national rules relating to state aid verified	YES	NO	NA
Compliance with EU environmental regulations verified	YES	NO	NA
Compliance with EU regulations on publicity verified	YES	NO	
On the spot check completed	YES	NO	
Compliance with technical specifications (public procurement) verified	YES	NO	NA
Compliance with the contract of assignment verified	YES	NO	NA
Compliance with provisions of public notice (in case of state aid) verified	YES	NO	NA
Double financing verified	YES	NO	NA

### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason

## Check n. 2: Public procurement implementation

### Verification of activities carried out by FLC in case of public tenders

Tipology	Outcome		
	YES	NO	NA
Tender documentation verified	YES	NO	NA
Publication of the call for tenders verified	YES	NO	NA
Use of the correct tender procedure verified	YES	NO	NA
Correctness of tender opening procedure verified	YES	NO	NA
Correctness of the tender evaluation phase verified	YES	NO	NA
Correctness of the tender award phase verified	YES	NO	NA
Correctness of contract signing phase verified	YES	NO	NA
Correct conservation of the tender documentation verified	YES	NO	NA

### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason

### Check n. 3: Single tender implementation

#### Verification of activities carried out by FLC in the case of single tender

Tipology	Outcome		
Correctness of the public selection notice verified	YES	NO	NA
Correctness of the selection procedures verified	YES	NO	NA
Correctness of the identification phase of the contractor verified	YES	NO	NA
Correct conservation of the tender documentation verified	YES	NO	NA

#### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason

### Controllo n. 4: State aid

#### Verification of activities carried out by FLC in case of state aid

Tipology	Outcome		
Compliance with the conditions set by the state aid scheme verified	YES	NO	NA

#### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason

## Check n. 5: Eligibility and correctness

### Compliance verification with eligibility and correctness expenditures requirements

Tipology	Outcome		
	YES	NO	NA
Expenditures incurred based on contracts having legal value or agreements	YES	NO	NA
Declared expenditure refers to payments actually incurred and supported by receipts or accounting documents of equivalent probative value	YES	NO	NA
Compliance with the eligibility period of the expenditure verified	YES	NO	NA
Depreciation verified	YES	NO	NA
In-kind contributions verified	YES	NO	NA
Overheads verified	YES	NO	NA
Financial and other kind of charges verified	YES	NO	NA
Legal fees verified	YES	NO	NA
Purchase of used material verified	YES	NO	NA
Land purchase verified	YES	NO	NA
Purchase of real estate verified	YES	NO	NA
VAT, other taxes and charges verified	YES	NO	NA
Financial location (LEASING) verified	YES	NO	NA
Technical assistance expenditures verified	YES	NO	NA
Staff cost expenditures verified	YES	NO	NA
Travel and accomodation expenditures verified	YES	NO	NA
Equipment expenditures verified	YES	NO	NA
Infrastructures expenditures verified	YES	NO	NA
Services expenditures verified	YES	NO	NA
Meeting expenditures verified	YES	NO	NA
Information and publicity expenditures verified	YES	NO	NA
Expenditures incurred by authorities relating to the execution of the operations verified	YES	NO	NA
Financial engineering expenditures verified	YES	NO	NA

### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason

## Check n. 6: Payments

### Verification of accuracy and suitability of the process for payment of invoices

Tipology	Outcome		
	YES	NO	NA
All invoices are correctly filled out	YES	NO	NA
All invoices mention the corresponding VAT entries separately	YES	NO	NA
Document proving the payment issued for each invoice	YES	NO	NA
Cost commitment and invoice with a common recipient, amount and VAT	YES	NO	NA
Original expenditure and payment supporting documents canceled as foreseen in the program manuals	YES	NO	NA
Available accounting documents with detailed information on expenditure	YES	NO	NA
Accounting documents include dates, amount of each expense item, characteristics of supporting documents and dates and methods of payment	YES	NO	NA
Documents kept at the beneficiary's premises	YES	NO	NA

### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason

### Check n. 7: Publicity

#### Verification of compliance with EU rules on publicity and information

Tipology	Outcome		
Compliance with mandatory measures verified	YES	NO	NA

#### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason

### Check n. 8: Control cost

#### Verification of compliance with EU rules on publicity and information

Tipology	Outcome		
Eligibility of control verified	YES	NO	NA

#### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason



## Check n. 9: Other checks

### Other verifications

Tipology	Outcome		
	YES	NO	NA
Availability of suitable working environment (working facilities, archives, retention policy, training, appraisal, etc.)	YES	NO	NA
Regularity of FLC dynamics for issuing declaration of costs verification (limited time between submission of reports and declaration issued)	YES	NO	NA
Frequency and quality of communication with project partners	YES	NO	NA
Conformity and correctness of certified costs in comparison with reported costs	YES	NO	NA
Correctness of irregularities and risks identified	YES	NO	NA

### Outcome of the general verification

Positive	
Partially positive	Reason
Negative	Reason