***F.S. 4.4***

***ANNEX 4***

***standard & strategic projects***

***FIRST LEVEL CONTROL EQUIPMENT AND INFRASTRUCTURE ON THE SPOT CHECK LIST***

|  |  |
| --- | --- |
| *Project number* |  |
| *Acronym and full**project name* |  |
| *Beneficiary/project partner (please also include the No. of project partner as in the**Application Form)* |  |
| *Country of the**Beneficiary* |  |
| *Duration of the visit* |  |
| *Location of the visit* | *(specify if online and justification in such case)* |
| *Project partner budget* | *Interreg* |  | *National**contribution* |  |
| *Number of periods of Partner report/s**checked* |  |
| *Indicative percentage of**the budget already spent by the beneficiary* |  |
| *Indicative percentage of the budget checked during the on-the-spot**check* |  |

1. *Please list eventual documentation requested to the beneficiary and submitted in advance in view of the meeting:*
2. *Verify that the expenditure is linked to the delivered outputs (the deliverables produced by the partner):*
3. *On-the-spot sampling methodology applied:*

*With regards to the extent and detail of the on-the-spot check, these shall be influenced by the level of risk identified by the Controller during the administrative verifications.*

*The Controller should perform on-the-spot checks after undertaking a risk-based assessment of the expenditure reported.*

*Please briefly describe the sampling methodology with regards to the extent and detail of the on- the-spot check, in compliance with the requirements reported in paragraph 3.3 SOUTH ADRIATIC Manual for Controllers.*

*Sampling methodology’s relevant details, such as information on the sampling scope and on the percentage checked, shall be included.*

1. *Please indicate the amount to be checked:*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Amount to be checked* | *Out of which: Interreg**funds* |  | *Out of which: National contribution* |  |
|  |  |  |  |  |

*Please provide the following additional information:*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Cost category* | *Jems reference* | *Information and documents checked* | *Amount* | *Result of verification (e.g.: availability and completeness of**documentation)* |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

1. *Please indicate if the compliance with Community, programme and national rules on publicity, public procurement, equality between men and women, non-discrimination and environmental issues (if relevant) is respected*

|  |  |  |
| --- | --- | --- |
| ***On-the-spot verifications***  | ***Accepted*** | ***Comments*** |
| ***Yes*** | ***Not (fully)*** | ***NA*** |
| *1) Documents submitted match the originals.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *2) Documents are correctly archived.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *3) A separate accounting code/ technical code or other technical arrangement on single bank account of the organisation available for the project is used allowing to identify, track and report all financial transfers and expenditure related to the project.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *4) A separate set of accounts specifically for the project or 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* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *5) Computerised list of project expenditure can be obtained from the accounting system* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *6) The expenditure declared corresponds to the accounting records and supporting documents held by the Lead Partner / Project Partner.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *7) Original invoices related to the expenditure already declared are available at the premises of the Project Partner, and invoices are not annulled.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *8) Audit trail relevant for the project partner exists and complete at the premises of the Lead Partner / Project Partner (as listed in the IPA Implementation Manual)* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *9) If the Project Partner reported revenues, evidence exists in the accounting documents of the project partner on the revenues generated by the project.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *10) The project partner is provided accurate information regarding the physical and financial implementation of the part of operation* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *11) Office & Administration costs are allocated proportionally to a project (flat rates based on STAFF costs)* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *12) Relevant accounting documents supporting the calculation method and proofs of payment are made available for the Controllers at the partners’ premises* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *13) Services already declared within the project have been delivered in reality, and are available at the premises of the project partner* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *14) Services are used in line with the project purposes.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *15) Equipment already declared within the project have been purchased in reality, and exist and put in use at the place traceable from the Application Form;*  | *[ ]*  | *[ ]*  | *[ ]*  | *Existence of the equipment shall be documented also through other suitable means, e.g. photo documentation.* |
| *16) Equipment are in line with the description given in the approved Application Form* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *17) Equipment are used only for the project purposes* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *18) Purchases of equipment are properly accounted and documented (existence in the invoice of the list of the equipment purchased or other equivalent document/act with the same effect) in the project partner’s accounting system and related files*  | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *19) Existence of the report regarding the taking over procedure with reference to the supplies awarded (quantity, quality, type, completeness of the supply and related supporting documents or other equivalent document/act with the same effect)* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *20) Is the Certificate of regular execution/final test of the equipment purchased (or other equivalent document/act with the same effect) issued accordingly to the national legislation?* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *21) Do supporting documents justify deviations in the execution of the contract and in the delivery of equipment/works, if any?* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *22) Infrastructures already declared within the project have been implemented in reality, and exist at the place traceable from the Application Form* | *[ ]*  | *[ ]*  | *[ ]*  | *Existence of the infrastructuers shall be documented also through other suitable means e.g. photo documentation.* |
| *23) Infrastructures are in line with the description given in the approved Application Form;* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *24) infrastructures are used only for the project purposes;* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *25) Infrastructures are properly accounted and documented in the project partner’s accounting system and related files* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *26) Is the Certificate of regular execution/final test of the works (or other equivalent document/act with the same effect) issued accordingly to the national legislation?* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *27) Evidence is available that the selected public procurement procedure is in line with the Programme and national public procurement rules considering, the procurements of the institution as well.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *28) According to the evidence obtained, the Community rules on publicity and the publicity requirements of the Programme are respected.* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *29) Mechanisms are applied by the project partner to avoid double financing*  | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *30) 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)* | *[ ]*  | *[ ]*  | *[ ]*  |  |
| *31) The requirements concerning durability of operations, including those related to ownership, provided in Art 71 (1) Reg. 1303/2013 are respected.* | *[ ]*  | *[ ]*  | *[ ]*  |  |

|  |  |
| --- | --- |
| *General comments, recommendations, points to follow-up;*  |  |

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

|  |  |
| --- | --- |
| *On behalf of the beneficiary**Place and date* |  *The Controller* *Place and date* |
| *Name**Signature* |  *Name* *Signature* |