**Annex 8.2\_b\_T2**

**Verifications Control Checklist**

**Version 2**

**February 2020**

**VERIFICATIONS CONTROL CHECKLIST**

|  |  |
| --- | --- |
| **Type of Verification** | |
| administrative | on-the-spot |

1. **Beneficiary Information**

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| * 1. **Project Information** | |
| INTERREG programme | ***GREECE – BULGARIA 2014-2020*** |
| Project title |  |
| Project acronym |  |
| Project number (MIS) |  |
| Name of Lead Beneficiary (if different from controlled entity) |  |
| Reporting period | *From DD.MM.YYYY to DD.MM.YYYY* |

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| **1.2 Project Βeneficiary** | |
| Name of controlled beneficiary |  |
| Beneficiary role in the project  *(Lead beneficiary, Project beneficiary)* |  |

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| **1.3 Accounting System** | | | |
| The project beneficiary uses for accounting purposes | a separate accounting system | | |
| an adequate accounting system | | |
| other accounting system | | |
| All transactions are available in | electronic | hard copy | both |

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| **1.4 VAT** | | | | |
| Has the beneficiary -organisation the right to recover VAT? | Yes | Partially | No |  |

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| **1.5 Bank Account** | | | |
| Is the correct IBAN and BIC communicated to the Lead Beneficiary and the account belongs to the project beneficiary’s organization? | Yes | No |  |
| Is the bank account interest free? | Yes | No |  |
| Has there any amount found due to interest? | Yes | No |  |

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| **1.6 Beneficiaries agreement** | | | |
| Is the Beneficiaries agreement (Partnership declaration) properly signed by all project beneficiaries? | Yes | No |  |

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| **1.7 Format of documents** | | | |
| Documents were made available to FLC in the following format | originals | copy | electronic |

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| **2. Audit trail of Project documents** | | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** | |
| 1 | Has the Table of expenditure been submitted? |  |  |  |  | |
| 2 | Have the supporting documents of budget costs been submitted? |  |  |  |  | |
| 3 | Has the Beneficiaries agreement been submitted? |  |  |  |  | |
| 4 | Has the Subsidy Contract and the approved proposal been submitted? |  |  |  |  | |
| 5 | Is the implementing beneficiary the same with that in the approved project? |  |  |  |  | |
| 6 | If the implementing beneficiary is not the same with that in the approved project proposal, is there an approved Programming Framework Agreement by the National Authorities? |  |  |  |  | |
| 7 | Has the legislative framework (internal regulation) of the beneficiary been submitted? |  |  |  |  | |
| 8 | Has the applicable to the beneficiary legislation for part time (temporary) recruitment staff been submitted? |  |  |  |  | |
| 9 | Has the applicable to the beneficiary legislation for staff overtime expenditure been submitted? |  |  |  |  | |
| 10 | Has the agreement document of Managing Authority for the expenses that are not included in the approved AF been submitted? |  |  |  |  | |
| 11 | Has the lead beneficiary performed the duties/ obligations assigned to him in accordance to article 13 of Reg. 1299/13? |  |  |  |  | |

**3. Audit Trail Checklist of expenditure**

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| --- | --- | --- | --- | --- | --- |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Are the declared expenditure described in the approved proposal budget of the beneficiary? |  |  |  |  |
| 2 | Are costs correctly allocated to the relevant eligible budget lines? |  |  |  |  |
| 3 | Are costs correctly allocated to the relevant WPs and deliverables? |  |  |  |  |
| 4 | Was expenditure incurred and paid within the eligibility period of the project in accordance with the Subsidy contract? |  |  |  |  |
| 5 | Is there an ex-ante estimation of revenues generated by the project? |  |  |  |  |
| 6 | Have any net revenues been deducted from the total eligible expenditure according to Art. 61(2) and 65(8) of Reg. (EU) No 1303/2013? |  |  |  |  |
| 7 | Has recoverable VAT been deducted according to article 69(3c), Reg. 1303/2013? |  |  |  |  |
| 8 | Have any fines and financial penalties been excluded from the expenditure? |  |  |  |  |
| 9 | Is the list of expenditure corresponding to the reporting period? |  |  |  |  |
| 10 | Are costs directly related to the project, and necessary for the implementation of the project? |  |  |  |  |
| 11 | Is every cost declared only once in this project? |  |  |  |  |
| 12 | Is expenditure supported by paid invoices or documents of equivalent probative value and proof of payment? |  |  |  |  |
| 13 | Are expenditure invoices or documents of equivalent probative value complete and accurate? |  |  |  |  |
| 14 | Is there a “separate accounting unit” for the project or a method of adequate accounting system to identify the costs allocated to the project? |  |  |  |  |
| 15 | If the beneficiary is required to have an accounting system, are there “accounting system” printouts? |  |  |  |  |
| 16 | Are the declared expenditure registered in a “separate accounting unit”? If not, please justify. |  |  |  |  |
| 17 | Has each one reported expenditure been supported by available paid invoices or accounting documents of equivalent probative value? |  |  |  |  |
| 18 | Have rules that ensure the avoidance of double funding been implemented (e.g. stamping of documents etc.)? |  |  |  |  |
| 19 | Can it be excluded that expenditure has already been supported/financed by any other funding source? |  |  |  |  |
| 20 | Is expenditure incurred within the eligible programme area according to article 20(1), Reg. 1299/2013? |  |  |  |  |
| 21 | Part of the expenditure incurred outside the Union part of the programme area, is it eligible according to article 20(2,3) of Reg. No. 1299/2013? |  |  |  |  |
| 22 | Has the administrative check of documents been sufficient to obtain evidence that the reported activities have taken place, the delivery of services, goods and works are in progress or have been completed? |  |  |  |  |
| 23 | Have the procedures for state-aid provided in the MCS of the Programme as in force, been respected? |  |  |  |  |

**4. On-the-spot verifications**

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| --- | --- | --- | --- | --- | --- |
|  | **On-the-spot verifications** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Does the submitted expenditure match the original invoice documents? |  |  |  |  |
| 2 | Are documents correctly archived in a separate folder? |  |  |  |  |
| 3 | Have the deliverables of the project been completed or are under implementation? |  |  |  |  |
| 4 | Have the EU and national publicity rules been followed? |  |  |  |  |
| 5 | In case of on the spot verification of a lead beneficiary: Is it examined that the expenditures from all other project beneficiaries included in the financial report have been verified by a controller with the appropriate certificates? |  |  |  |  |

**5. Preparation costs**

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| --- | --- | --- | --- | --- | --- |
|  | **Preparation Costs** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Have been included in the original project proposal? |  |  |  |  |
| 2 | Does the declared expenditure respect the programme rules on preparation costs? |  |  |  |  |
| 3 | Have the total preparation costs been paid according to the rules of the call for project proposals? |  |  |  |  |
| 4 | Do the lump sums agree with programme and call for proposals rules? |  |  |  |  |
| 5 | Is the lump sum calculated correctly? |  |  |  |  |

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| **General comments, recommendations, monitoring hints** | |
| a. |  |
| b. |  |

**6. Categories of eligible expenditure**

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|  | **6.1 Staff Costs** | | | | |
|  | **6.1.1. Staff Costs only in case of real cost reimbursement** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Has the Staff working on the project been employed according to the procedures described in the national legislation? Describe the procedure. |  |  |  |  |
| 2 | Are labour contracts available? If yes, state their type. |  |  |  |  |
| 3 | Is there any beneficiary’s official document for the establishment of project working group with detailed job description and employment time for every employee? |  |  |  |  |
| 4 | Is there any cost not related to the project’s working group? |  |  |  |  |
| 5 | Is there an approved methodology available for the cost (hourly and daily basis) of the part time employees in the project? |  |  |  |  |
| 6 | Is the above calculated result correct for all employees? |  |  |  |  |
| 7 | Are there timesheets for every employee (daily, monthly basis) with reference on the working hours per WP, activity, venue? |  |  |  |  |
| 8 | Are the timesheets signed by the employee, the beneficiary’s person in charge and the person in charge of the activity? |  |  |  |  |
| 9 | Have cumulative working hours/days been submitted for every part-time employee in the project? |  |  |  |  |
| 10 | Is there an employees’ detailed payroll list (salary, social security, taxes etc.)? |  |  |  |  |
| 11 | Are salary receipts or bank statements or other legal supporting document available for the employees payment? |  |  |  |  |
| 12 | Is there proof of other payment(s) including social charges and/or other taxes etc. available? |  |  |  |  |
| 13 | Have progress reports been submitted? Are approved by the beneficiary’s person in charge? |  |  |  |  |

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| **Ineligible expenditure** | **euro** |

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|  | **6.1.2. Staff Costs only in case of simplified cost option reimbursement** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Is the Staff calculation option in line with programme/call for proposals rules and the subsidy contract? |  |  |  |  |
| 2 | If the staff costs are calculated on a flat rate basis, are the staff costs up to 20% of the direct costs other than staff costs? |  |  |  |  |
| 3 | If the staff costs are calculated on a standard scale of unit costs, please indicate the verification procedure (describe the standard scale of unit, the cost of this unit). |  |  |  |  |
| 4 | If the staff costs are calculated on a standard scale of unit costs, are the persons that are being declared as staff employees of the beneficiary or work under a contract considered as an employment contract? |  |  |  |  |
| 5 | In case of standard scale of unit costs, is there any official list documented in a time registration system for the number of hours employed/worked on the project? |  |  |  |  |

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| **Ineligible expenditure** | **euro** |

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|  | **6.2 Office and Administration costs** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | In case of indirect costs, is the calculation of costs are in line with programme rules/ call/ subsidy contract? |  |  |  |  |
| 2 | Are overheads project-related and not been included in other budget categories? |  |  |  |  |
| 3 | In case of indirect costs concerning 1 a) case of article 68 of Regulation 1303/2013, is there a proof method for allocating overheads to the operation? |  |  |  |  |
| 4 | Is this method duly justified, fair and equitable? |  |  |  |  |
| 5 | In case of indirect costs concerning 1 b) case of article 68 of Regulation 1303/2013, is the flat rate (up to 15% of eligible direct staff costs) in agreement with programme rules/call/ subsidy contract? |  |  |  |  |
| 6 | Is the fixed flat rate applied correctly upon the eligible direct staff costs? |  |  |  |  |

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| **Ineligible expenditure** | **euro** |

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|  | **6.3 Travel and Accommodation costs** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Are costs project related? (verify existence of invitation, agenda and/or list of participants) |  |  |  |  |
| 2 | Were the trips that these costs refer to justified by the project’s activities as foreseen in the Application Form? |  |  |  |  |
| 3 | Are those travelling in the project working team? |  |  |  |  |
| 4 | Is there any authorisation of the mission available? |  |  |  |  |
| 5 | Is there a travel report signed by the responsible of the beneficiary? |  |  |  |  |
| 6 | Are travel and accommodation costs paid directly by the institution available? |  |  |  |  |
| 7 | Are there documents concerning travel and accommodation costs (Plane tickets, boarding cards, train tickets, hotel invoice, etc.) available? |  |  |  |  |
| 8 | If per diem, is it based on national/institutional rules? |  |  |  |  |
| 9 | If real costs, are all supporting documents available? (Meals, transportation, etc.) |  |  |  |  |
| 10 | Are the accepted costs levels according to the terms of the call respected? |  |  |  |  |
| 11 | Is there travelling by private car?  If yes, are there toll invoices, kilometre justification for each destination |  |  |  |  |
| 12 | Is there travelling by taxi? Are the specific conditions for the use of taxi respected? |  |  |  |  |
| 13 | For any of the expenses, is there proof of payment available? |  |  |  |  |
| 14 | In case of trips outside the territory of the Programme, were they explicitly mentioned and justified by the programme bodies prior to its purchase? |  |  |  |  |
| 15 | If applicable, are travel and subsistence expenses for third country beneficiaries or participants, related to events taking place in the Programme territory? |  |  |  |  |
| 16 | In case of field work is there an approved by the beneficiary plan for this work? Are there diaries for the results of the field work? |  |  |  |  |
| 17 | In case of meetings, are there contracts and the documents of the award procedure? |  |  |  |  |
| 18 | In case of meetings has the relevant documentation for the realisation of expenditure been submitted? |  |  |  |  |
| 19 | In case of meetings have the minutes, photographs etc. been submitted? |  |  |  |  |
| 20 | In case of meetings are there certificates of acceptance of goods and services? |  |  |  |  |
| 21 | Are payments made against invoices? |  |  |  |  |
| 22 | Are invoices sufficiently detailed? |  |  |  |  |
| 23 | Is there proof of payment available? |  |  |  |  |

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| **Ineligible expenditure** | **euro** |

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|  | **6.4 External Expertise and Services** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Are the contracts of the controlled expenditure foreseen in the approved application form? |  |  |  |  |
| 2 | Have European and national public procurement rules, in particular the principles of transparency, non-discrimination, equal treatment and effective competition been respected in the selection process? |  |  |  |  |
| 3 | Additionally, for non- public entities. Is “Commission Interpretive Communication” on procurement 2006/c 179/02 respected? |  |  |  |  |
| 4 | Is there a contract laying down the services provided? |  |  |  |  |
| 5 | Are payments made against invoices? |  |  |  |  |
| 6 | Are invoices sufficiently detailed? |  |  |  |  |
| 7 | Have the provided by the contractor services been accepted? |  |  |  |  |
| 8 | Where applicable do the deliverables respect the necessary publicity and transparency rules? |  |  |  |  |
| 9 | Is there proof of payment available? |  |  |  |  |

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| **Ineligible expenditure** | **euro** |

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|  | **6.5 Equipment** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Is the purchased equipment stated in the approved application form as in force? |  |  |  |  |
| 2 | Is there an inventory of the equipment purchased? |  |  |  |  |
| 3 | Is there a methodology for equipment depreciation? |  |  |  |  |
| 4 | Has depreciation been applied? |  |  |  |  |
| 5 | If applied, has the depreciation for the related period been properly calculated by applying national accounting regulations? |  |  |  |  |
| 6 | Is there a depreciation methodology plan in place for accounting, control and audit purposes? |  |  |  |  |
| 7 | Is it ensured that the items have not already been fully depreciated? |  |  |  |  |
| 8 | If the purchase is not done in due time, is it justified? |  |  |  |  |
| 9 | Alternatively are the costs being described, depreciated for the remaining period of time of the project? |  |  |  |  |
| 10 | If the equipment in not exclusively used for project purposes, has the actual project cost been shared ? |  |  |  |  |
| 11 | Is this share calculated according to a fair, justified and equitable method? |  |  |  |  |
| 12 | Was the equipment purchased in compliance with public procurement legislation? |  |  |  |  |
| 13 | Do the public procurement rules depend on the total budget level approved to the beneficiary for this category? |  |  |  |  |
| 14 | Are there contracts and documents for the award procedure available? |  |  |  |  |
| 15 | Are there the certificates of acceptance? |  |  |  |  |
| 16 | In the invoices, is the Serial Number stated? |  |  |  |  |
| 17 | If required, are there licenses for setting and operating the purchased equipment? |  |  |  |  |
| 18 | Is there a sharing method for the use of the equipment? |  |  |  |  |
| 19 | Are payments made against invoices? |  |  |  |  |
| 20 | Are invoices sufficiently detailed? |  |  |  |  |
| 21 | Is there proof of payment available? |  |  |  |  |

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| **Ineligible expenditure** | **euro** |

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|  | **6.6 Infrastructure works and other related costs** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Are costs related to the project? |  |  |  |  |
| 2 | Is there a contract laying down the services to be provided? |  |  |  |  |
| 3 | Is there a contract and the procurement documents and the supporting documents for commissioning these services? |  |  |  |  |
| 4 | Are these costs supported by invoices or accounting documents of equivalent probative value? |  |  |  |  |
| 5 | Are payments made against invoiced? |  |  |  |  |
| 6 | Are invoices sufficiently detailed? |  |  |  |  |
| 7 | Is there proof of payment available? |  |  |  |  |
| 8 | Have the European and national public procurement rules been respected during the selection process? |  |  |  |  |
| 9 | Are the services provided by the contractor accepted? |  |  |  |  |
| 10 | Where applicable, do the deliverables respect the necessary publicity rules? |  |  |  |  |
| 11 | In case of public works (infrastructure), are the required environmental and other supporting studies available? |  |  |  |  |
| 12 | Are the required authorisations available? |  |  |  |  |
| 13 | If the implementation of public works (infrastructure) is conducted in house, is there a diary of works? |  |  |  |  |
| 14 | In case of unpaid voluntary work, has the value of that work been determined taking into account the time spent and the hourly and/or daily rates of remuneration for the equivalent work? |  |  |  |  |

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| **Ineligible expenditure** | **euro** |

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|  | **6.7 Compliance with information and publicity requirements** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Are the publicity documents of the beneficiary complied with the information and publicity rules of EU, Regulation 1303/2013, Annex XII, such as EU logo, co-finance by ERDF etc? |  |  |  | *e.g., Inspected project publicity items, including, brochures, agendas of conferences, studies and deliverables* |
| 2 | Were the publicity rules for transparency, equal treatment, non-discrimination, fare competition being followed in the public procurement procedure? |  |  |  |  |
| 3 | Is there a contract laying down the services provided? |  |  |  |  |
| 4 | Are the services provided by the contractor been accepted? |  |  |  |  |
| 5 | Are payments made against invoices? |  |  |  |  |
| 6 | Are invoices sufficiently detailed? |  |  |  |  |
| 7 | Is there proof of payment available? |  |  |  |  |

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|  | **7. Compliance with public procurement rules (supplies, services, works)** | | | | |
|  | **Description** | **Yes** | **No** | **N/A.** | **Comments** |
| 1 | Have the European and national public procurement rules been respected in the selection process? |  |  |  |  |
| 2 | Is the public procurement procedure well documented and documents such as procurement note, procurement publication, terms of reference, offers/quotes, order forms, reports on assessment award decision available? |  |  |  |  |
| 3 | Have the principles of transparency, non-discrimination, equal treatment and effective competition been respected (also for items below the thresholds of EU Directives)? |  |  |  |  |
| 4 | Is the amount of the contract identical to the one stipulated in the submitted offer by the successful tenderer? |  |  |  |  |
| 5 | Does the contract contain clauses conflicting with the terms of reference? |  |  |  |  |
| 6 | Are the assessment criteria related to the physical object of the contract? |  |  |  |  |
| 7 | If there are modifications to the contract, do they comply with EU and national rules? |  |  |  |  |

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|  | **8. Compliance with EU policies** | | | | |
|  | **Description** | **Yes** | **No** | **N/A** | **Comments** |
| 1 | Does the beneficiary respect all relevant Community rules on the environment? |  |  |  |  |
| 2 | Have the results of the environment impact assessment been taken into consideration? |  |  |  |  |
| 3 | Does the beneficiary respect the EU objective for the promotion of equality? |  |  |  |  |

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|  | **9A. Implementation – administrative verification** | | | | |
|  | **Description** | **Yes** | **No** | **N/A** | **Comments** |
| 1 | As evidenced from available documents, is the physical object of the project according to the Application Form? |  |  |  |  |
| 2 | As evidenced from available documents, the co-financed products, services and works were actually delivered and paid? |  |  |  | *(sequential deliverables must be described)* |
|  | **9B. Implementation – on the spot verification** | | | | |
|  | **Description** | **Yes** | **No** | **N/A** | **Comments** |
| 1 | Is the implementation of the physical progress and object in agreement with the Application Form? |  |  |  |  |
| 2 | The co-financed products, services and works were actually paid, delivered and in place? |  |  |  | *(sequential deliverables must be described)* |
|  | **9C. Implementation – Output Indicators** | | | | |
|  | **Description** | **Yes** | **No** | **N/A** | **Comments** |
| 1 | Does the implementation of the specific physical object contribute to Output Indicators of the operation according to the approved Application Form of the Project as in force? |  |  |  |  |

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|  | **10. Fraud Indication** | | | | | |
|  | **Description** | **Yes** | **No** | **N/A** | **If yes, the procedure of examining indications and suspicions of fraud, will be activated** | **Comments** |
| 1 | Is there a detected irregularity which involves fraud indication? |  |  |  |  |

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|  | | **11. Recommendations and compliance** | | | | |
|  | **Description** | | **Yes** | **No** | **N/A** | **Comments** |
| 1 | Are there any recommendations for the current reporting period? | |  |  |  |  |
| 2 | Were there any recommendations from the previous period? | |  |  |  |  |
| 3 | In case of recommendations, has the beneficiary followed them successfully? | |  |  |  |  |

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| **Controller(s)** | |
| Location |  |
| Date |  |
| Name |  |
| Signature |  |