

Check list for First level control



IDENTIFICATION AND DETAILS OF THE PROJECT

Project acronym:	
Project reference number:	
Project Participant:	
Contact data of PP:	
Starting date of eligibility:	
Closure date of implementation:	
Report N°:	
Reporting period:	

CHECK: COMPLETENESS OF SUBMITTED DOCUMENTS

<i>Items to be checked</i>	<i>Yes</i>	<i>No</i>	<i>Remarks</i>
For the 1st report only:			
- Application Form (AF)			
- Subsidy Contract			
- Partnership Agreement			
Report including financial report			
Attachments to the financial report:			
- received listing of invoices (programme model used)			
- original invoices or documents of equal probative value			
- copies of invoices to be filed			
- supporting documents (like tender documents, contracts, publications or any other products)			
- proof of payments			
For private PP only:			
- national co-funding contract with public co-funding body			
- proof of receipt of the national public co-funding (matching at least the eligible expenses)			

ADMINISTRATIVE CHECK OF SUBMITTED DOCUMENTS

<i>Items to be checked</i>	<i>Yes</i>	<i>No</i>	<i>Remarks</i>
Report on activities implemented:			
- signed and stamped by PP institution			

Listing of invoices:			
- single amounts on the list comply with the amounts on invoices			
- dates of listed invoices concern the reporting period indicated			
- CC and WP allocation corresponds with the AF			
Original invoices.			
- all invoices are original and receipted by the accounting department			
- expenses occurred within the reporting period respectively within the project lifetime (after starting date of eligibility and before project closure date)			
In case of documents of equal probative value:			
- documents are of equal value			
- documents are signed			
- figures and dates are correct			

GENERAL CHECK OF SUBMITTED DOCUMENTS			
<i>Items to be checked</i>	<i>Yes</i>	<i>No</i>	<i>Remarks</i>
For all PP:			
- VAT deductibility of the project participant (if yes, VAT not considered)			
- all invoices or documents of equivalent value are addressed to the final beneficiary (i.e. LP or PP as indicated in the AF)			
- all expenses are project-related			
- expenditure is eligible (follows EU, programme and national rules)			
- principles of efficiency, economy and expediency observed			
- principle of equal treatment observed			
- principle of protection of environment observed			
- state aid rules observed (considering evaluation on national and transnational level on state aid relevance)			
- expenditure has actually occurred (payment flow checked)			
- goods and services have been delivered			
For private PP only:			
- national public co-funding received			

COST CATEGORY SPECIFIC CHECK			
<i>Items to be checked</i>	<i>Yes</i>	<i>No</i>	<i>Remarks</i>
Staff costs			
- employment contract provided			
- if newly employed: vacancy announcement of the position provided			
- if already contracted staff: assignment to the project provided			
- in case of part time assignment: time sheets fulfilling the programme requirements provided (see model)			
- in case of part time assignment: calculation of hourly rate is correct (ref. to payment slip)			
- staff costs are comparable to costs of similar staff in public or private institutions			

- only gross salaries including social contributions having a formal legal basis have been considered, no fringe benefits included			
- any travel and accommodation costs are properly documented and in line with the regulation of the public organisation concerned and the specific programme eligibility rules (section 1.2 g)			
External experts and services			
- subcontract (or equivalent document) showing a clear project-relation provided			
- in case of information and publicity measures: publicity rules are respected (clear indication on EU co-funding and logos presented)			
- tender documents provided incl. note for file on selection, public procurement rules observed			
- subcontractor resp. invoicing party is no project partner			
- in case of an affiliated institution acting as external expert: documentation that only actual eligible costs invoiced and paid			
- no catering expenses for internal working meeting included			
Investment			
- reported investment is traceable from section 6.4 of the AF			
- publicity rules are respected (clear indication on EU co-funding and logos presented)			
- on the spot check performed			
- in case of equipment: depreciation costs calculated correctly			
- specific programme eligibility rules (section 3) observed			
General expenses			
- only direct general expenses related to WP 3-8 considered			
Financial charges and guarantee costs			
- financial transaction fees, bank charges and guarantee costs included			
Revenues			
- amount of revenues properly monitored (e.g. fees for publications and events)			

ISSUING OF THE CERTIFICATION OF EXPENDITURE (COE)

<i>FLC Task</i>	<i>Yes</i>	<i>No</i>	<i>Remarks</i>
- all invoices resp. documents of equivalent probative value are stamped/cancelled by the FLC body			
- CoE is properly filled in (see guidance), for private PP. national public co-funding is confirmed			
- CoE is signed and stamped by responsible person			
- copy of the CoE, copies of the checked documents, check list and report are filed			
- the original CoE is sent to the partner together with the original stamped/cancelled invoices			
- a copy of the CoE is sent to the FLC coordinator (only relevant for France and Austria)			
- check list is filled in			
- report on control is drafted			

Checked by:

IDENTIFICATION OF THE FIRST LEVEL CONTROL BODY	
Name of the institution:	
Address of the institution:	
Name of the person in charge:	
Contact date of the person in charge: (phone, fax, e-mail)	
Position of the person in charge:	

Place, date

Signature, seal/stamp

Attachment: report on control

PLEASE CONSIDER: This check grid does not substitute a report on the check performed. The report shall be drafted by the flc body and shall include:

- information on the starting and ending dates of the procedure, including information on on-the-spot checks performed (selection method – in case of sample on the spot check only, information on the date, place and details on the results),
- information on the amount of expenses submitted for certification and explanation/justification on which kind and amount of expenses have been considered as ineligible and eligible,
- information on revenues occurred (and how this has been monitored),
- information on any problems encountered and any corrective measures taken,
- *in case of any irregularity detected: detailed description including information on how and to whom it was reported so to ensure a proper follow-up,*
- indication on the final amount of certified expenses,
- any additional information of relevance.