

Control Checklist (annexe)

1. Partner Report	
Interreg programme and/or logo	<i>Automatically filled in from most recent AF</i>
Project title	<i>Automatically filled in from most recent AF</i>
Project acronym	<i>Automatically filled in from most recent AF</i>
Project ID	<i>Automatically filled in from most recent AF</i>
Reporting period	<i>(DD.MM.YYYY – DD.MM.YYYY)</i> <i>Automatically filled in from most recent AF</i>
Partner Report Number	<i>Automatically filled in</i>
Partner Report date (first time submitted)	<i>DD.MM.YYYY Automatically filled in</i>
Partner Report date (resubmitted with complete documentation)	<i>DD.MM.YYYY</i> <i>Automatically filled in</i>

1. General Consideration/eligibility criteria

1.1. Accounting System			
<p>[according to Article 74 1a(i) CPR]</p> <p>1.1.1 Project partner maintains separate accounting records/system, or accounting code, for all transactions related to the project. Ensuring separation of project expenditure for all transactions relating to the project.</p> <p><i>In case of YES, please describe the tangible mechanism putted in place by the PP to ensure the respect of this principle and related documents (internal procedure, etc.).</i></p> <p><i>In case of No, 0,00 euro should be certified and please detail here the follow up actions foreseen.</i></p> <p>(Filled-in once)</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<i>Comment (mandatory)</i>
<p>1.1.2 Double-financing is excluded: <i>e.g., the accounting system avoids the allocation of the same invoice to different projects, the invoices are stamped with the project identification</i></p> <p><i>In case of YES, please describe how it was ensured</i></p> <p><i>In case of No, 0,00 euro should be certified, and please provide further explanation and detail the follow up actions foreseen.</i></p> <p>(Pre-filled from the previous report and should be updated if changed)</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<i>Comment (mandatory)</i>



<p>1.1.3 The partner is participating to the project with an aid granted under GBER Art 20.</p> <p><i>In case of YES, the answer to question 1.1.4 MUST be YES</i></p> <p><i>In case of NO, VAT is eligible and answer to question 1.1.4 should be n.a.</i></p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p><i>Comment (if any)</i></p>
<p>1.1.4 The partner is participating to the project with an aid granted under GBER Art 20 and refundable value added tax (VAT) under the applicable national tax law is excluded from verified expenditure (“not claimed by the partner” or “detected and accordingly reduced by the Controller”).</p> <p><i>Controller MUST tick NA if the PP is not participating to the project with an aid granted under GBER art 20.</i></p>	<p>yes <input type="checkbox"/></p>	<p>no <input type="checkbox"/></p>	<p><input type="checkbox"/> n.a.</p> <p><i>Comment (if any)</i></p>

<p>1.2 Bank Account</p>			
<p>1.2.1 Correct IBAN is used for the transfer of programme funds and belongs to the partner organisation. (filled in once in case of change)</p>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>	<p><i>Comment (if any)</i></p>
<p>1.2.2 The bank account used for the transfer of programme funds is located in the partner country.</p>	<p><input type="checkbox"/> Yes</p>	<p><input type="checkbox"/> No</p>	<p><i>Comment (if any)</i></p>

1.3 Audit Trail

General considerations / eligibility criteria	Comments		
	Yes	Not (fully)	
<p>1.3.1 The partnership agreement is signed by the project partner and latest and complete version is available on Jems.</p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	
<p>1.3.2 Costs declared as real costs are correctly recorded in the partner accounting system.</p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	
<p>1.3.3 The source of the partner’s contribution received (private or public) is correctly indicated in the approved application form/partner report.</p> <p><i>e.g., Verify that: the information indicated in the latest application form (section B project partners/co-financing) is coherent with the documentation provided by the PP (bank statement, award decision, etc).</i></p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p><i>Comment (if any)</i></p>



<ul style="list-style-type: none"> 1.3.4 Costs are directly related to the project and necessary for the development or implementation of the project. e.g., Verify that: Costs have been initially planned in the application form (AF) under this cost category AND Unforeseen costs are justified and allowed by the programme flexibility (or accepted by the JS) AND <p>In the case of costs related to an investment, the latter is foreseen in the AF.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> Comment (if any) 	
<p>1.3.5 Costs are correctly allocated to the relevant cost categories.</p> <p>e.g., Inspect list of expenditures.</p>	<input type="checkbox"/>	<input type="checkbox"/>	Comment (if any)	
<p>1.3.6 Costs are declared only once.</p> <p>e.g. Inspect the list of expenditures and verify that expenditures had not been declared twice in different cost categories or in previous reporting periods.</p>	<input type="checkbox"/>	<input type="checkbox"/>	Comment (if any)	
<p>1.3.7 Each verified expenditure was incurred and paid in the project eligibility period and supported by the proof of payment.</p> <p>(NOT applicable for flat rates, unit costs, lump sums , depreciation): [according to Articles 63(2), Article 67(2), Art 74 1a(i) CPR] e.g. Implementation expenditure is incurred and paid within the eligibility period set in the Manual and that appears in JEMS.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comment (if any)
<p>1.3.8 Each verified expenditure is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms.</p> <p>(NOT applicable for flat rates, unit costs or lump sums):</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comment (if any)
<p>1.3.9 Each verified expenditure is supported by the relevant audit trail.</p> <p>Cf check the relevant audit trail in for each cost category in the most recent version of the Programme Manual.</p>	<input type="checkbox"/>	<input type="checkbox"/>	Comment (if any)	
<p>1.3.10 Ineligible costs according to the Regulations and Programme rules are excluded from the Report.</p> <p>Cf check the most recent version of the Programme Manual.</p>	<input type="checkbox"/>	<input type="checkbox"/>	Comment (if any)	



<p>1.3.11 The co-financed products and services were delivered.</p> <p><i>e.g. based on inspected project evidence provided with the partner report, ' or 'Inspected the project partner and activities on the spot.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<i>"Comment (if any)</i>
<p>1.3.12 The total partner budget was respected.</p> <p><i>e.g. Verify that accumulated partner expenditure is within the partner budget of the latest version of the approved AF.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Comment (if any)</i>
<p>1.3.13 If the partner contribution does not come from the partner's own resources but from an external public source, the total public contribution has not been exceeded.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Comment (if any)</i>
<p>1.3.14 In case cost related to an Investment are reported The 'statement of capacity and compliance with the principles of investment' is signed by the project partner and latest and complete version is available.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Comment (if any)</i>
<p>1.3.15 In case cost related to an Investment are reported, respect of obligations of durability are justified with supporting documents.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Comment (if any)</i>
<p>1.3.16 In case cost related to an investment assessment of expected impacts of climate change for all investments in infrastructure with an expected lifespan of at least five years has been justified with supporting documents.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Comment (if any)</i>

<p>General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories (NOTE for Monitoring systems: section appears if the question "Are there findings?" has been answered with a YES)</p>		
<p>Description of findings, observations and limitations</p>	<input type="checkbox"/> n.a.	
<p>Conclusions and recommendations (to be redacted to the attention of the PP)</p>	<input type="checkbox"/> n.a.	
<p>Follow-up measures for the next progress report</p>	<input type="checkbox"/> n.a.	



2. On-the-spot verifications “Only applicable in case of on-the-spot control”

On-the-spot verifications	Accepted			Comments
	Yes	Not (fully)	n.a.	
2.1 Documents submitted match the originals.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.2 Documents are correctly archived.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.3 Effective separate accounting records/system is functioning.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.4 Costs declared under Equipment and infrastructure and work correspond to the elements verified on-the-spot. <i>E.g. Verify the existence of the elements reported, the costs correspond to the tangible elements localised on-the-spot.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.5 The location and the proper functioning of the technical or IT equipment, materials, infrastructure declared by PP is confirmed on-the-spot.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.6 The respect of branding and communication rules is confirmed on-the-spot.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

3. Eligibility along cost categories

3.1 Staff costs

Criteria – Real costs [according to Article 39 of the Interreg Regulation and Article 55(5) CPR]	Accepted			Comments
	Yes	Not (fully)	n.a.	
3.1.1 Persons who declared staff costs are employees of the project partner or work under a contract considered as an employment document. <i>e.g., Inspected employment/ work contracts and contracts considered as employment contracts of individuals declaring staff costs (part-time and full-time).</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.1.2 The task assignment document defining the tasks and percentage of work on the project per employee exists and it covers minimum one full implementation period (6 months). <i>e.g., Task assignment document; (with percentage and tasks is part of the contract).</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



3.1.3 If any change occurred, the task assignment document defining the tasks and percentage of work on the project of concerned employee(s) is up-to-date. <i>e.g., The correct version (valid from XXX) of the task assignment document is in place.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.1.4 The fixed percentage worked on the project is plausible in relation to tasks and activities within the project and the job profile of the employee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.1.5 The percentage of time work on the project is correctly applied to calculate the eligible staff costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.1.6 If the staff is involved in several projects, it is ensured that not more than 100% of the working time is reported (e.g., task assignment documents for all projects are not for more than 100%).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.1.7 Staff costs to which the percentage is applied are limited to salary payments and other costs directly linked to salary payments incurred and paid by the employer for the employee working on the project. <i>e.g. Inspect, e.g., payrolls/payslips, print-out of accounting system, etc. of employees working on the project (part-time and full-time) and verify that staff costs are based on salary payments plus any other costs directly linked to salary payments incurred and paid by the employer such as employment taxes and social security including pensions provided that they are:</i> <ul style="list-style-type: none"> • (i) fixed in an employment document or by law; • (ii) in accordance with the legislation referred to in the employment document and with standard practices in the country and/or organisation where the individual staff member is actually working; and (iii) not recoverable by the employer. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	•
3.1.8 The declared Staff cost is eligible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" has been answered with a YES)		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	



Follow-up measures for the next progress report	<input type="checkbox"/> n.a.	
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3.2 Office and administrative costs

Criteria – Simplified cost option [according to Article 54 CPR and Article 40(2) of the Interreg Regulation]	Accepted			Comments
	Yes	Not (fully)	n.a.	
3.2.1 The flat rate is calculated correctly. <i>E.g. The correct percentage is applied (15% of eligible staff costs).</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.2.2 There is no double declaration of the same cost item in other cost categories. <i>e.g. Verify that cost items listed in Programme Manual section III.A.vii had not been included in other cost categories.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

3.3 Travel and accommodation

Travel and Accommodation – SIMPLIFIED COST OPTIONS

Criteria – Simplified cost option [according to Article 41(5) of the Interreg Regulation]	Accepted			Comments	Index No.
	Yes	Not (fully)	n.a.		
3.3.1 The flat rate is calculated correctly. <i>e.g. The correct percentage is applied on top of the direct staff costs of the partner. (15% for partners based in EU territories, 22% for partners based in territories of IPA countries) There was no change in the applied method.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
3.3.2 There is no double declaration of the same cost item in other cost categories. <i>e.g. Verify that cost items listed in Programme Manual III.A.vii of the Interreg Regulation had not been included in other cost categories. Inspect that travel costs of external experts, associated partners and service providers are included under CC4 External expertise and services cost category.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

Criteria – Real costs [according to Article 41 of the Interreg Regulation]	Accepted			Comments	Index No.
	Yes	Not (fully)	n.a.		
3.3.3 Travels are related to the project activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
3.3.4 Travel and accommodation costs relate to the partner organisation's staff or natural persons who work under a contract considered as employment document of the partner organisation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		



<i>e.g. Inspect invoices and documents of equivalent probative value to ensure that costs were incurred by employees or persons working under contracts considered as employment contracts. Inspected that travel costs of external experts, associated partners and service providers are included under CC4 External expertise and services cost category.</i>					
3.3.5 Travels outside the Programme cooperation area and outside the EU are expressly accepted by the JS. <i>e.g Verify that the travel is foreseen in the most recent AF or is expressly accepted by the JS.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
3.3.6 If applicable to the PP, according to the national rules the maximum daily rate for hotel and daily allowances was respected. <i>e.g Verify that the national rules were respected.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
3.3.7 Travels are cost-effectively executed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" has been answered with a YES)		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.	

3.4. External expertise and services

Compared to the previous reporting period new external expertise and services were acquired in this reporting period. If Yes, please complete the external contract checklist for each new contract.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Criteria – Real costs [according to Article 42 of the Interreg Regulation]	Accepted			Comments
	Yes	Not (fully)	n.a.	
3.4.1 Providers of services or expertise are external to the project partnership and to associated partners organisations. <i>e.g., Interview the project partner to verify that external expert or service providers are not declared in the staff of the project neither the employees of the project partners and associated partner institution.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



<p>3.4.2 The types of costs listed under this cost category are eligible according to EU and Programme rules.</p> <p><i>e.g., Verify that the types of costs listed under this cost category are eligible according to Programme Manual section III.A.vii E.g: for costs related to investment Programme rules are respected.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>3.4.3 Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, with the selected offer, in terms of amount and nature.</p> <p><i>e.g., Inspect invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s).</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>3.4.4 The share allocated to the project is plausible i.e., calculated according to a fair, equitable and verifiable method.</p> <p>(in the case of experts or services that are NOT exclusively used for the project)</p> <p><i>e.g., Verify that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>3.4.5 Non-monetary awards for competition winners are expressly accepted by the JS.</p> <p><i>Verify that the non-monetary awards are foreseen in the latest version of AF or they are expressly accepted by the JS.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>3.4.6 Costs related to external expertise and services concerning activities outside the cooperation area and outside the EU are expressly accepted by the JS.</p> <p><i>Verify that activities outside the cooperation area and outside the EU are foreseen in the AF or they are expressly accepted by the JS.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" is answered with a YES)</p>				
<p>Description of findings, observations and limitations</p>	<input type="checkbox"/> n.a.			
<p>Conclusions and recommendations</p>	<input type="checkbox"/> n.a.			
<p>Follow-up measures for the next progress report</p>	<input type="checkbox"/> n.a.			



3.5. Equipment

Compared to the previous reporting period new equipment is reported. If Yes, please complete the external contract checklist for each new contract.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Criteria – Real costs [according to Article 43 of the Interreg Regulation]	Accepted			Comments
	Yes	Not (fully)	n.a.	
3.5.1 Suppliers of equipment are external to the project partnership and to associated partners organisations. <i>e.g. Interview the project partner to verify that equipment suppliers are not project partners and associated partner institutes.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.5.2 The types of costs listed under the cost categories are eligible according to EU and Programme rules. <i>e.g. Verify that the types of costs listed under the cost categories are eligible according to Programme Manual section III.A.vii.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.5.3 Equipment are necessary for the effective implementation of the project activities. <i>Verify that the activities related to declared cost won't be realisable without the equipment concerned n.b.: The quantity of equipment used for project management and related costs should be in line with the staff declared as working on the project.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.5.4 Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, the selected offer in terms of amount and nature. <i>e.g. Inspect invoices and documents of equivalent probative value to verify that they are in accordance with the contracts in terms of amount and nature.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.5.5 The method used to calculate equipment expenditure (full costs, pro rata, depreciation) is correctly applied in line with EU, national and Programme rules. <i>e.g., Verify that the calculation methods used complies with rules.</i> <i>e.g., For pro-rata calculation, the share allocated to the project is based on a fair, equitable and verifiable calculation method.</i> <i>E.g., For depreciation: it is in line with Article 67(2) CPR national and programme rules.</i> <i>E.g: for cost related to investment Programme rules are respected.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



3.5.6 Equipment is available and effectively used for the intended project purpose.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.5.7 The branding and information and publicity rules of the Programme are respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.5.8 The equipment declared to the project were not financed (partially or fully) by other funds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.5.9 In the case of cost of any equipment located and operating outside the cooperation area and outside the EU the JS has accepted. <i>Verify that activities outside the cooperation area and outside the EU are foreseen in the AF or they are expressly accepted by the JS.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" is answered with a YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			

3.6 Infrastructure and works

Compared to the previous reporting period new expenditure of infrastructure and works is reported. If Yes, please complete the external contract checklist for each new contract.	<input type="checkbox"/> Yes		<input type="checkbox"/> No	
Criteria – Real costs [according to Article 44 of the Interreg Regulation]	Accepted			Comments
	Yes	Not (fully)	n.a.	
3.6.1 Providers of infrastructure and works are external to the project partnership and to associated partners organisations. <i>e.g. Interview the project partner to verify that infrastructure and work providers are not project partners and associated partner institutes.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.6.2 Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, the selected offer in terms of amount and nature. <i>e.g. Inspect invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s) or selected offers.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



3.6.3 The costs are related to a pilot activity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.6.4 The branding and information and publicity rules of the Programme concerning the cost category are respected. <i>Cf. Please refer to the manual to check the rules</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.6.5 The activity related to the declared cost is located in the Programme cooperation area.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" is answered with a YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			

4. Compliance with information and publicity requirements

Criteria [according to Annex IX CPR and Articles 46, 47 and 49(6) CPR].	Accepted			Comments
	Yes	Not (fully)	n.a.	
4.1 Information and publicity rules of the EU were complied with. <i>e.g., Inspect project publicity items, including brochures, agendas of conferences, studies and deliverables to ensure they meet the publicity requirements outlined in Annex XII CPR.</i>	<input type="checkbox"/>	<input type="checkbox"/>		
4.2 All communication and visibility material are made available upon request, and use of such material is granted to the Union <i>e.g., Communication and visibility material has been inspected and contains Union rights of use according to Article 47 CPR.</i>	<input type="checkbox"/>	<input type="checkbox"/>		
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" was answered with a YES)				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			



5. Compliance with other EU rules

Guide to controllers: Control is asked here for a professional judgement as a controller based on experience and training, but not for the expertise of EU policies on sustainable development, equal opportunities and non-discrimination, equality between men and women, or State Aid. Controller is asked to confirm that he/she has not come across anything that made him/her doubt that the EU horizontal principles are not adhered to.

Criteria	Accepted			Comments
	Yes	Not (fully)	n.a.	
<p>[according to Article 3 of the Treaty on the European Union (TEU)]</p> <p>5.1 There is no evidence that the project activities do not comply with the EU horizontal principle of sustainable development.</p> <p><i>e.g. Compare the partner report to the AF and verify that activities are in line with the AF and do not raise any new issues.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>5.2 There is no evidence that equipment purchased does not comply with EU, national and local legislation in terms of environmental impacts, required permits, etc.</p> <p><i>e.g. Verify based on your professional judgement as a controller that compulsory requirements set by the EU, national and local legislation related to respective equipment are fulfilled (e.g., environmental impacts, permits, etc.).</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>5.3 There is no evidence that infrastructure and works do not comply with EU, national and local legislation in terms of environmental impacts, required permits, etc.</p> <p><i>e.g. Verify based on your professional judgement as a controller that compulsory requirements set by the EU, national and local legislation related to respective infrastructure and works are fulfilled (e.g., environmental impact assessment, building permissions, etc.).</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>5.4 There is no evidence that the respect of all principles mentioned in “statement of capacity and compliance with the principles of investment’ are not ensured.</p> <p><i>In case of yes, please specify the documents provided by the PP.</i></p> <p><i>In case of no, please specify the exact principle not documented and provide compulsory follow-up measure.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>5.5 There is no evidence that the investment related to the infrastructure could significantly harm the environment and the climate or that a significant deviation from the above-mentioned investment would imply a revision of the project DNSH (Do No Significant Harm) screening grid.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



<p>5.6 Based on the available information, the project activities comply with the EU horizontal principle of gender equality and non-discrimination.</p> <p><i>e.g. Compare the partner report to the AF and verify that activities are in line with the AF and do not raise any new issues.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>5.7 Based on the available information, there is no evidence that the project activities do not comply with EU and programme rules on State Aid.</p> <p><i>e.g. Compare the partner report to the AF and verify that activities are in line with the AF and do not raise any new issues.</i></p> <p><i>e.g. Verify that the project partner does not exceed the de minimis threshold and is not 'in difficulty'.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>5.8 Costs incurred and paid in currency other than Euro, have been correctly converted in Euro by the system.</p> <p><i>e.g. Verify that the JEMS is using the monthly accounting exchange rate of the European Commission in force in the month in which the expenditure was submitted by the partner to the National Controller for verification.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (Note: section appears if the question "Are there findings?" was answered with a YES)</p>				
Description of findings, observations and limitations	<input type="checkbox"/> n.a.			
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			

