



**QUOTATION NUMBER: ERA\_QT05/2017**

**REQUEST FOR QUOTATIONS FOR THE FIRST LEVEL  
CONTROL FUNCTION IN CONNECTION WITH THE  
*CONSORTIUM FOR A COHERENT EUROPEAN  
MANAGEMENT LANDFILL STRATEGY (COCOON)*  
UNDER *INTERREG EUROPE***

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**Date Issued: Friday 3<sup>rd</sup> February 2017**

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**Closing Date: Friday 17<sup>th</sup> February 2017**

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**Environment and Resources Authority  
Hexagon House  
Spencer Hill  
Marsa MRS 1441 Malta**

1



**INTERREG EUROPE Programme**  
*Sharing solutions for better regional policies*  
*Programme part financed by the European Union*  
*European Regional Development Fund (ERDF)*  
Co-financing rate: 85%/75% EU Funds; 15%/25% National Funds  
*Investing in your future*



## Section 1: Specifications

### 1.0 General Background

The Environment and Resources Authority is requesting quotations for the provision of services pertaining to first level control in connection with the *Cocoon*, which is financed under the *Interreg Europe*.

The expenditure may be financed by the European Union under the project in caption. Such expenditure may therefore be claimed under the respective project provided that such costs are provided for and included in the project Application Form.

The selection of the successful bidder will take place in line with the Public Procurement Regulations (LN 352 of 2016) and its subsequent amendments. The Authority shall determine the award of this Call of Quotations on the basis of the lowest price compliant with the requested specifications.

### 2.0 Specifications

Further to the selection of the *Cocoon*, for funding under the *Interreg Europe*, the Environment and Resources Authority requires the services of a controller who shall carry out the verification of the expenditure incurred under the project in caption (first level control). Such verification, which shall involve a 100% check of the expenditure incurred under the project, shall follow the guidelines stipulated in the Programme manual<sup>1</sup> and is to submit a control certificate and report as per attached (refer to Annex 1). In addition, interested bidders should note that at least one physical on-the-spot check per project partner is obligatory. During this on-the-spot check, which should be held during the project's lifetime, the respective deliverables ought to be checked, as well as it is to be ensured that the working documents are properly documented and accessible.

The requirements of the selected controller, delineated further below, should be clearly indicated as satisfied by means of Curriculum Vitae (based on Europass format<sup>2</sup>) and a covering letter.

#### Qualifications

The Controller should be registered in the list of Maltese Registered list of Auditors<sup>3</sup>. Interested audit firms may also submit a bid<sup>4</sup>, however in such cases, the CVs of the controller/s that shall be working on

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<sup>1</sup> FLC verification might be online depending on respective Programme.

<sup>2</sup> The template may be accessed from the following link: <https://europass.cedefop.europa.eu/en/documents/curriculum-vitae/templates-instructions>

<sup>3</sup> The list may be accessed from the following link:  
<https://secure3.gov.mt/accountancyboard/Registers/RegisteredAuditors.aspx>

<sup>4</sup> <https://secure3.gov.mt/accountancyboard/Registers/RegisteredAuditFirmsPrincipals.aspx>



the claims should be attached to the respective bid and should also be included in the list of Maltese Registered Auditors.

### Independence from the project

The selected Controller should be totally independent from the project and therefore s/he should be independent from the project operational activities and finances. In order to satisfy this requirement, the Controller must not be involved in any way in the implementation of a project which shall eventually be controlled by him/her under the framework of this contract.

### Sufficient knowledge of the English language

Given that English is one of the official languages of the *Interreg Europe* (internal note: for IE this should read: given that English is the official language of the Interreg Europe Programme), the selected controller should have sufficient knowledge of the English language enabling him/her to perform the first level controls adequately.

### Sufficient knowledge of the relevant EU regulations, Programme and National rules

The Controller should have sufficient knowledge of the relevant EU regulations as well as the regulations set out on a Programme level. Knowledge of national rules, which include public procurement rules, state aid regulations and VAT legislation, is also required.

### Training

The Funds and Programmes Division (FPD) intends to organise information-sessions in which the financial eligibility rules pertaining to the relevant Programme will be explained. The Controllers are expected to attend any training events/meetings organised by the Programme and/or FPD as well as to keep abreast of any updates of programme manuals, procurement regulations, guidance notes, circulars and other relevant documentation. Moreover the Controller would have to attend any bilateral and/or other meetings called by the FPD.

### Timeframes

The Environment and Resources Authority invites applications from accounting/audit firms interested in being appointed as Controller/s to conduct a first level control function in connection with the Cocoon project for a period of five (5) years until the project end date in 2022.

The selected Controller shall be expected to work according and within the timeframes set on a Programme level<sup>5</sup>. It is important to note that should any deadline be missed, funds may be lost.

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<sup>5</sup> Refer to the respective Programme Manual for further details in this regard.





Therefore the controller might be required to work under tight schedules in order to meet the respective deadlines.

The Authority reserves the right to renew the Contract on all or some of the services rendered as necessary for the smooth running of the project, and after having obtained the necessary authorisations from the pertinent authorities as regulated by the governing law.

The Authority may also immediately, without prejudice to any other rights and remedies under this Call for Quotations, terminate all or any part of the Contract by notifying the selected Contractor in writing.

### 3.0 Approbation

Further to the selection of the controller by means of this RfQ, the FPD within the Ministry for European Affairs and the Implementation of the Electoral Manifesto, as the national coordinator of Territorial Cooperation Programmes and the ENI CBC Med Programme, shall designate the first level control function, pertaining to the relevant project, to such Controller through the award of a certificate. It is only after receiving this certificate that the Controller can start fulfilling the first level control function within the framework of the project, and the first expenditure can be reported and certified.

### 4.0 Submission and Contact Details

Interested service providers are to fill in and submit Section 2 of this RfQ. All prices must quote VAT separately and in full. For payment purposes, invoices and receipts should be issued accordingly.

Clarifications and further information are to be sought in writing by [procurement.era@era.org.mt](mailto:procurement.era@era.org.mt) by noon of Thursday 9<sup>th</sup> February 2017. Any request for clarifications received after this deadline will not be considered. Quotations are to be submitted by Friday 17<sup>th</sup> February 2017 till noon.

All quotations must be submitted in full, signed as requested, and sealed in an envelope/package bearing the reference code ERA\_QT05/2017, so that the bid can be identified. A soft copy saved on CD/USB should be submitted together with the quotation.

Submissions must be hand-delivered and deposited before the deadline for submission of quotations stipulated at:

Quotation Box (ERA Foyer)  
Environment & Resources Authority  
Hexagon House, Spencer Hill, Marsa MRS 1441

Quotations submitted by other means will not be considered for evaluation. Late quotations will be rejected and will not be considered for evaluation. No liability will be accepted for rejection of late quotations.



**Section 2: To be filled in by interested bidders**

**Quotation date:** \_\_\_\_\_

**Suppliers/Contractor's details**

Company's / Controller's Name:	
Contact Person's Name and Surname:	
Company's / Controller's Address:	
Telephone Number:	
Mobile Number:	
Fax Number:	
E-mail address:	

**Specifications (as per Section 2 of this RfQ)**

**Price of first level control (in Euro) as per above requirements and specifications:**

<b>Net:</b>	€
<b>Vat (specify rate):</b> %	€
<b>Total:</b>	€

**Company Rubber Stamp:**

**Signature:**

**Name and Surname:** \_\_\_\_\_

### Specifications and Conditions

<b><u>Mandatory (Minimum) Requirements</u></b>	<b><u>Bidder's Response</u></b> <b><u>(Confirm</u></b> <b><u>Yes/No/Remarks)</u></b>
The bidder is independent and declares that he/she has never been involved in any way with the project operational activities and finances.	
The bidder is a Registered Auditor or Audit Firm with the Accountancy Board within the Ministry of Finance <a href="https://secure3.gov.mt/accountancyboard/Registers/RegisteredAuditors.aspx">https://secure3.gov.mt/accountancyboard/Registers/RegisteredAuditors.aspx</a>	
A copy of the respective CPA warrant/s of the key employee/s conducting the first level control function.	
The bidder confirms that the first level control function will be conducted in accordance with International Financial Reporting Standards (IFRSs) and IFAC Code of Ethics.	



### Bidder's Declaration

(To be completed and signed by the bidder and submitted with the quotation.)

I/We, the undersigned, hereby declare that:

1. I/We have examined and accept in full and in its entirety, the content of this Request for Quotations ERA\_QT05/2017 of February 2017 (including subsequent clarifications issued by ERA). We hereby accept the contents thereto in their entirety, without reservation or restriction. We also understand that any disagreement, contradiction, alteration or deviation shall lead to our quotation offer not being considered any further.
2. I/We offer to execute, in accordance with the terms of the Request for Quotations and the conditions and time limits laid down, the supplies and/or services as set out in the Request for Quotations within the time-frames submitted in this Request for Quotations.
3. I/We declare that none of the grounds listed in Part VI: Exclusion and Blacklisting of Economic Operators of the Public Procurement Regulations 2016 (L.N. 352 of 2016) apply to us.
4. I/We acknowledge that ERA may request us to submit signed certification from the competent authorities that none of the criteria listed in Part VI: Exclusion and Blacklisting of Economic Operators of the Public Procurement Regulations (L.N. 352 of 2016) apply to us and where applicable confirm the same for each member of the joint venture or consortium and/or subcontractor. We will be guided by the information published by the European Commission specifying the competent authorities within each Member States which can certify whether a bidder is in line with Part VI: Exclusion and Blacklisting of Economic Operators and available through the following link <http://ec.europa.eu/markt/ecertis/login.do>. I/We accept that I/we shall be excluded from the award of this Request for Quotations if the compliance certificates are not submitted upon the request by ERA and by the indicated dates.
5. I/We will inform ERA immediately if there is any change in the above circumstances at any stage during the delivery of the products and maintenance period. We also fully recognise and accept that any false, inaccurate or incomplete information deliberately provided in this application may result in our exclusion from this and other contracts funded by the Environment & Resources Authority.
6. I/We note that ERA is not bound to proceed with this Request for Quotations and that it reserves the right to cancel or award any part of this Request for Quotations. It will incur no liability towards me/us should it do so.
7. I/We, the undersigned, have availed myself/ourselves of the General Conditions for Service Contracts which are available on the Department of Contracts website ([http://contracts.gov.mt/en/Resources/Documents/Historic%20Files/General%20Conditions%20for%20Services%20Contracts%20\(1.05\).pdf](http://contracts.gov.mt/en/Resources/Documents/Historic%20Files/General%20Conditions%20for%20Services%20Contracts%20(1.05).pdf)), and have read and accepted in full and without reservation the conditions outlined therein, and are therefore waiving any standard terms and conditions which I/we may have.

Name and Surname: .....

ID / Passport Number: .....

Signature of bidder: .....





## Statement on Conditions of Employment

**Bidders are to ensure that self-employed personnel are not engaged on this contract.  
Non-compliance will invalidate the contract.**

It is hereby declared that all employees engaged on this contract shall enjoy working conditions such as wages, salaries, vacation and sick leave, maternity and parental leave as provided for in the relative Employment Legislation. Furthermore, we shall comply with Chapter 424 of the Laws of Malta (Occupational Health and Safety Authority Act) as well as any other national legislation, regulations, standards and/or codes of practice or any amendment thereto in effect during the execution of the contract.

In the event that it is proved otherwise during the execution of the contract it is hereby being consented that the contract is terminated with immediate effect and that no claim for damages or compensation be raised by us.

**Signature:** .....  
*(the person or persons authorised to sign on behalf of the bidder)*

**Date:** .....







## Blacklisting and Exclusion Declaration

I hereby declare that I do not fall under any of the grounds listed under Part VI of LN352/2016.

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**Signature**

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**Name of Company**

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**Date**



## SECTION 2 – EXTRACTS FROM THE PUBLIC PROCUREMENT REGULATIONS

### Part IX of the Public Procurement Regulations

#### Appeals from decisions taken after the closing date for the submissions of an offer

270. Where the estimated value of the public contract meets or exceeds five thousand euro (€5,000) any tenderer or candidate concerned, or any person, having or having had an interest or who has been harmed or risks being harmed by an alleged infringement or by any decision taken including a proposed award in obtaining a contract, a rejection of a tender or a cancellation of a request for tender after the lapse of the publication period, may file an appeal by means of an objection before the Public Contracts Review Board, which shall contain in a very clear manner the reasons for their complaints.

271. The objection shall be filed within ten calendar days following the date on which the contracting authority or the authority responsible for the tendering process has by fax or other electronic means sent its proposed award decision or the rejection of a tender or the cancellation of the request for tenders after the lapse of the publication period.

272. The communication to each tenderer or candidate concerned of the proposed award or of the cancellation of the Request for tenders shall be accompanied by a summary of the relevant reasons relating to the rejection of the tender as set out in regulation 242 or the reasons why the request for tenders is being cancelled after the lapse of the publication period, and by a precise statement of the exact standstill period.

273. The objection shall only be valid if accompanied by a deposit equivalent to 0.50 per cent of the estimated value set by the contracting authority of the whole tender or if the tender is divided into lots according to the estimated value of the tender set by the contracting authority for each lot submitted by the tenderer, provided that in no case shall the deposit be less than four hundred euro (€400) or more than fifty thousand euro (€50,000) which may be refunded as the Public Contracts Review Board may decide in its decision.

274. The Secretary of the Public Contracts Review Board shall immediately notify the Director, the Ministerial Procurement Unit and, or the contracting authority, as the case may be, that an objection had been filed with his authority thereby immediately suspending the award procedure.

275. The Department of Contracts, the Ministerial Procurement Unit or the contracting authority involved, as the case may be, shall be precluded from concluding the contract during the period of ten calendar days allowed for the submission of appeals. The award process shall be completely suspended if an appeal is eventually submitted.

276. The procedure to be followed in submitting and determining appeals as well as the conditions under which such appeals may be filed shall be the following:

(a) any decision by the General Contracts Committee, the Ministerial Procurement Unit or the Special Contracts Committee or by the contracting authority, shall be made public by affixing it to the notice-board of the Department of Contracts, the Ministerial Procurement Unit or of the office of the contracting authority, as the case may be, or by uploading it on government's e-procurement platform prior to the award of the contract if the Request for tenders is administered by the Department of Contracts;

(b) the appeal of the complainant shall also be affixed to the notice-board of the Public Contracts Review Board and shall be communicated by fax or by other electronic means to all participating tenderers;

(c) the contracting authority and any interested party may, within ten calendar days from the day on which the appeal is affixed to the notice board of the Review Board and uploaded where applicable on the government's e-procurement

platform, file a written reply to the appeal. These replies shall also be affixed to the notice board of the Review Board and where applicable they shall also be uploaded on the government's eProcurement platform;

(d) the authority responsible for the tendering process shall within ten days forward to the chairman of the Public Contracts Review Board all documentation pertaining to the request for tenders in question including files and tenders submitted;

(e) the secretary of the Review Board shall inform all the participants of the request for tenders, the Department of Contracts, the Ministerial Procurement Unit and the contracting authority of the date or dates, as the case may be, when the appeal will be heard;

(f) when the oral hearing is concluded, the Public Contracts Review Board, if it does not deliver the decision on the same day, shall reserve decision for the earliest possible date to be fixed for the purpose, but not later than six weeks from the day of the oral hearing;

Provided that for serious and justified reasons expressed in writing by means of an order notified to all the parties, the Public Contracts Review Board may postpone the judgment for a later period;

(g) the secretary of the Review Board shall keep a record of the grounds of each adjournment and of everything done in each sitting;

(h) after evaluating all the evidence and after considering all submissions put forward by the parties, the Public Contracts Review Board shall decide whether to accede or reject the appeal or even cancel the call if it appears to it that this is best in the circumstances of the case.



## Annex 1

### Independent first level control certificate

Project title:  
Project acronym:  
Project number:  
Reporting period:  
Name of project partner:  
Designated control body responsible for verification:

Amount certified:

1. Based on the documents provided and my verification and professional judgement as a first level controller, I certify that:
  - a. Expenditure is in line with European, programme and national eligibility rules and complies with conditions for support of the project and payment as outlined in the subsidy contract.
  - b. Expenditure was actually paid with the exception of costs related to depreciations and simplified cost options.
  - c. Expenditure was incurred and paid (with the exceptions above under "b") within the eligible time period of the project and was not previously reported.
  - d. Expenditure based on simplified cost options is correctly calculated and the calculation method used is appropriate.
  - e. Expenditure reimbursed on the basis of eligible costs actually incurred is either properly recorded in a separate accounting system or has an adequate accounting code allocated. The necessary audit trail exists and all was available for inspection.
  - f. Expenditure in currency other than Euro was converted using the correct exchange rate
  - g. Relevant EU/ national/ institutional and programme public procurement rules were observed.
  - h. EU and programme publicity rules were observed.
  - i. Co-financed products, services and works were actually delivered.
  - j. Expenditure is related to activities in line with the application form and the subsidy contract.
2. Based on the documents provided, my verification and my professional judgement as a first level controller, and for the amount certified, I have NOT found any evidence of:
  - a. Infringements of rules concerning sustainable development, equal opportunities and non-discrimination, equality between men and women and state aid.
  - b. Double-financing of expenditure through other financial sources.
  - c. Generation of undisclosed project-related revenue.
3. I hereby confirm that the verification of the project financial report was done precisely and objectively.  
The control methodology and scope and further information on the control work actually done are documented in the first level control report and checklist (based on programme template).  
I and the institution / department I represent are independent from the project's activities and financial management and authorised to carry out the control.

Name:  
Place and date:

Signature:



## First level control report including checklist

The first level control report and checklist constitute an essential and obligatory part of the project's audit trail. They have to be completed by the first level controller of each project partner. Based on these documents the controller can certify the partner's expenditure. The control report including the checklist has to be submitted to the lead partner for validation of the project's overall progress report. The first level control report and checklist should not be sent to the joint secretariat, but have to be made available upon request.

1. Project and progress report			
Project title			
Project acronym		Project index	
Progress report	No.		<input type="checkbox"/> Final report
Reporting period	Start		End

2. Project partner	
Number	
Organisation	

3. Designated first level controller	
Name	
Organisation	
Job title	
Division/unit/department	
Address	
Country	
Telephone	
Email	

4. Control information	
Expenditure declared to the controller	EUR
Expenditure accepted and certified	EUR
How much of the partner's expenditure have you verified? <i>Controllers are expected to check 100% of the expenditure. If less than 100% are verified, the sampling method has to be described (please see programme manual section XX).</i>	<input type="checkbox"/> 100% <input type="checkbox"/> <100%, describe the sampling method
Type of control carried out	<input type="checkbox"/> desk-based <input type="checkbox"/> on-the-spot verification <input type="checkbox"/> other; please describe:
On-the-spot verification(s)  <i>One on-the-spot verification obligatory per project partner in the project lifetime, except a documented sampling method is applied and allowed by the Partner States (see section 7.6.2. of the programme manual and country</i>	Date(s): Place(s): <input type="checkbox"/> premises of the project partner <input type="checkbox"/> place of project outputs <input type="checkbox"/> other

<i>specific information on the programme website).</i>	
Format in which documents were made available	<input type="checkbox"/> original <input type="checkbox"/> copies <input type="checkbox"/> electronic

<b>5. Follow-up measures from previous reports</b>
<i>If any findings/issues are still open from the previous report, describe the follow-up measures that were implemented and conclude on their effectiveness.</i>

<b>6. Description of findings/observations/reservations</b>
<i>Specify the findings, observations and reservations, if any, that you made during your checks for this report.</i>

<b>7. Conclusions and recommendations</b>
<i>Describe the measures that were implemented to solve the detected errors. Provide recommendations that help to avoid similar errors. Provide a conclusion whether there is a reliable system in place and whether there is sufficient reassurance that the cost statement is free of material misstatement.</i>

<b>8. Follow-up measures for the next progress report</b>

<b>9. Controller's signature</b>	
Place	
Date	
Name	
Signature	



## First level control checklist

### 1 Relevant documents

Control question	Yes	No	N/A	Comments/Follow-up
Are the following documents available for the first level control?				
1. Subsidy contract				
2. Application form				
3. Partnership agreement (signed by project partner)				
4. Project's / project partner's progress report				
5. List of expenditure (overview of all project expenditure by project partners and budget lines, incl. payment day, VAT specification, procurement procedure for sub-contracted items where applicable, and brief description of the cost item)				

### 2 General checks

No.	Control question	Yes	No	N/A	Comments/Follow-up
2.1	Is it ensured that the partner is a "not for-profit" body?				
2.2	Is it ensured that the partners still has the same legal status as in the latest approved application form?				
2.3	If the partner contribution does not come from the partner's own resources but from an external public source, has the total public contribution not been exceeded? <i>If the partner contribution comes from the partner's own resources or entirely from private sources, please tick 'n/a'.</i>				
2.4	Is it ensured that the expenditure has not already been reimbursed by any other funding (EU, regional, local or other)? Are there mechanisms in place to avoid double-financing?				
2.5	Was recoverable VAT deducted?  <i>If the project partner is not entitled to recover the VAT, please select 'N/A'.</i>				
2.6	General comments , recommendations, points to follow-up:				

### 3 Accounting and audit trail

No.	Control question	Yes	No	N/A	Comments/Follow-up
3.1	Has one of the following options been chosen to clearly identify the costs allocated to the project? a) A separate accounting system b) An adequate accounting code				
3.2	Are the amounts paid accurately recorded in the accounting system?				
3.3	Are all costs only declared once?				

<sup>\*</sup> Not applicable for flat rates, standard scales of unit costs or lump sums.

3.4	Has all expenditure been incurred within the eligible programme area? If not, has prior approval from the programme been obtained (through the application form or direct approval from the joint secretariat)?				
3.5	Is the part of the expenditure that is incurred outside the Union part of the programme area eligible according to Article 20 of Regulation (EU) 1299/2013 and programme rules?				
3.6	Has each reported expenditure been supported by an invoice or an accounting document of equivalent probative value that are complete and accurate in accounting terms?*				
3.7	Has each expenditure been supported by a payment proof (e.g. bank account statements, bank transfer confirmations, cash receipts)?*				
3.8	Have the costs been correctly allocated to the budget lines?				
3.9	Has the partner's budget by budget line been respected? If not, has the excess spending been approved by the lead partner?				
3.10	Has the partner's total budget not been exceeded by more than the flexibility allowed by the programme?				
3.11	Is the exchange rate used for the conversion into Euro correctly applied, using the monthly accounting exchange rate of the Commission in the month during which that expenditure was submitted for verification to the controller?  <i>Indicate in the comments section when (MM/YYYY) the documents have been submitted to the controller (sent or made available on the spot).</i>				
3.12	Has the partner received the ERDF share from the previous periods?				
3.13	Does the account from which payments are made and received belong to the partner organisation?				
3.14	Is it ensured that ineligible costs according to programme rules and Article 69 (3) (a+b) of Regulation (EU) No 1303/2013 and Art 2 (2) of Delegated Regulation No 481/2014 are not included? In particular: - interest on debt - fines - financial penalties - costs related to fluctuation of foreign exchange rate - gifts that are not related to the promotion communication, publicity and information or that exceed EUR 50 - in-kind contributions				
3.15	It is ensured that gifts that are related to promotion and that are below EUR 50 and other promotional material are excluded from the report				

\* Not applicable for flat rates, standard scales of unit costs or lump sums.



	unless prior approval has been granted by the programme?				
3.16	Have all net revenues been deducted from the total reported eligible costs? <i>If there are no revenues, please tick n/a</i>				
3.17	Is there evidence that reported activities have taken place and that co-financed products and services were delivered or are in progress to be delivered?  <i>If the evidence was not obtained through an on-the-spot check, it is important to indicate in the comment section how sufficient assurance was gained instead.</i>				
3.18	Are all costs directly related to the project and necessary for the development or implementation of the project?				
3.19	<b>Only for the lead partner, only first progress report:</b> has the lump sum of EUR 15,000 for preparation costs been included in the report?				
3.20	General comments , recommendations, points to follow-up:				

4 Budget lines					
Budget line - Staff costs					
<i>If no costs under this budget line are included in the report please tick here</i>					
	Control question	Yes	No	N/A	Comments/Follow-up
4.1	Is the expenditure only related to employees of the organisation which is officially listed in the application form or that work under a contract considered as an employment contract?				
4.2	Are costs calculated according to the following options?  1. Person employed by the partner organisation, and working full-time on the project  2. Person employed by the partner organisation, working partly on the project at a fixed percentage  3. Person employed by the partner organisation, working partly on the project at a flexible percentage (flexible number of hours per month) a. Calculation based on the contractual hours as indicated in the employment contract  b. Calculation based on dividing the latest documented annual gross employment costs by 1,720 hours  4. Person employed by the partner organisation on an hourly basis  <i>For some Partner States additional staff costs calculation methods may apply that take national specificities into consideration (see section 'in my country' on the programme's website).</i>				

4.3	Is the calculation based on the actual salary costs (employees' gross salary + employer's contributions)?				
4.4	Are the following documents available: work contract payslips (or similar) payment proofs				
4.5	If a person is working at a fixed percentage (100% or less) on the project: Is a document available fixing the percentage worked on the project and is this percentage correctly applied to the actual gross employment costs?				
4.6	If a person is working on the project at a flexible percentage (flexible number of hours) from month to month: 1) Has the hourly rate been calculated by dividing the monthly gross employment cost by the number of hours per month as per the employment contract or has an hourly rate been calculated by dividing the latest annual employment cost by 1720h? 2) Has the hourly rate then been multiplied by the number of hours actually worked on the project? 3) Has the monthly working time been documented in a timesheet covering 100% of the working time of the employee and identifying the time spent on the project?				
4.7	If a person is employed on an hourly basis: Is the hourly rate fixed in the employment contract multiplied by the number of hours worked on the project as documented in the time sheet (covering 100% of the hours worked and identifying the hours spent on the project)?				
4.8	If a person works in several projects, is it ensured that the total number of working hours declared does not exceed the total eligible working time of the employee (no double-financing)?				
4.9	General comments , recommendations, points to follow-up:				

**Budget line - Office and administration**

If no costs under this budget line are included in the report please tick here

	Control question	Yes	No	N/A	Comments/Follow-up
4.10	Are office and administration costs calculated as a flat rate of 15% of the certified eligible direct staff costs?				
4.11	Is it ensured that no office and administration costs (such as stationery, photocopying, mailing, telephone, fax and internet, heating, electricity, office furniture, maintenance, office rent) are declared under any other budget line?				
4.12	General comments, recommendations, points to follow-up:				

**Budget line - Travel and accommodation**

If no costs under this budget line are included in the report please tick here

	Control question	Yes	No	N/A	Comments/Follow-up
4.13	Are the trips that these costs refer to justified by the project's activities?				
4.14	Do the travel and accommodation costs exclusively result from trips undertaken by staff employed by the partner organisations?				
4.15	Are the reported travel and accommodation costs in line with the programme, national and internal rules of the respective partner organisation?				
4.16	Are the trips limited to the territory of the EU or Programme area? In case of trips outside the territory of the EU and Programme area, were they explicitly mentioned and justified in the approved application or by the joint secretariat?				
4.17	General comments, recommendations, points to follow-up:				

Budget line - External services and experts					
<i>If no costs under this budget line are included in the report please tick here</i>					
	Control question	Yes	No	N/A	Comments/Follow-up
4.18	Are the deliverables available, identifiable and in compliance with the contract/agreement and invoices/requests for reimbursement?  <i>As for all other expenditure items, check that the external expertise and services were contracted in compliance with public procurement rules.</i>				
4.19	Is the expenditure related to items foreseen under this budget line in the specifications provided in the application form? If not, can the expenditure be justified?				
4.20	Is it ensured that providers of service or expertise are external to the project partnership (i.e. different from the project partner organisations and their employees)?				
4.21	Have the travel and accommodation expenses of external service providers or guests invited by the project partners also been recorded under the external services and experts budget line (i.e. not under the travel and accommodation budget line)?				
4.22	General comments , recommendations, points to follow-up:				

Budget line - Equipment and investment					
<i>If no costs under this budget line are included in the report please tick here</i>					
	Control question	Yes	No	N/A	Comments/Follow-up
4.23	Have the purchased equipment items been initially planned in the application form? If this is not the case, is there a written agreement of these costs from the lead partner and joint secretariat?  <i>As for all other expenditure items, check that the equipment was purchased in compliance with public procurement rules and that they have not</i>				

	<i>already been financed from other EU funds.</i>				
4.24	Are the equipment items physically available and used for the intended project purpose?				
4.25	Is the method to calculate equipment expenditure (full costs, pro-rata) correctly applied?				
4.26	Are depreciations in line with Article 69 (2) of Regulation (EU) No 1303/2013?				
4.27	If the equipment item is only partially used for the project, is the share allocated to the project based on a fair, equitable and verifiable calculation method (pro-rata)?				
4.28	General comments , recommendations, points to follow-up:				

5 Public Procurement					
	Control question	Yes	No	N/A	Comments/Follow-up
5.1	<p>Has the controlled organisation observed European, programme, national, regional and internal public procurement rules?</p> <p><i>Indicate in the comments section:</i></p> <p><i>The relevant threshold</i></p> <p><i>The procedure (open, restricted, negotiated, direct contracting, bid-at-three rule etc.)</i></p> <p><i>Degree of publicity/media applying to this threshold</i></p> <p><i>Title of Contracts/name of contractor falling under this threshold</i></p> <p><i>A conclusion about the adequacy of the procedure</i></p> <p><i>Pay particular attention to contracts awarded below the EU-threshold and especially to contracts that are awarded directly.</i></p>				
5.2	<p>Have the principles of transparency, non-discrimination, equal treatment and effective competition been respected, also for items below the EU threshold?</p> <p><i>Transparency rules are outlined in the Commission Interpretative Communication on the Community law applicable to contract awards not or not fully subject to the provisions of the public procurement directives (2006/C179/02).</i></p>				
5.3	<p>Is full documentation of the procurement procedure available?</p> <p>It usually includes the following:</p> <ul style="list-style-type: none"> <li>- Initial cost estimate made by the project partner to identify the applicable public procurement procedure</li> <li>- Request for offers or procurement publication / notice</li> <li>- Terms of reference</li> <li>- Offers/quotes received</li> <li>- Report on assessment of bids (evaluation/selection report)</li> <li>- Information on acceptance and rejection</li> </ul>				

	(notification of bidders) - Contract including any amendments <i>In case documentation is not required, please tick n/a and provide an explanation in the comments section to the right.</i>				
5.4	Are the contracts in line with the selected offers?				
5.5	Has there been no artificial splitting of the contract objective/value in order to avoid public procurement requirements?				
5.6	If a contract was amended or extended, has the change been only minor without changing the overall objective, content and economy of the tender and laid down in writing adequately? Has this change been legal without any impact on the validity of the initial tender procedure?				
5.7	<i>For tenders:</i> Were the evaluation and award decisions properly documented and justified (e.g. evaluation and award decisions are properly documented and selection and award criteria have been applied to all received offers in a consistent way and as published in advance and no new criteria were added)?				
5.8	<i>For direct awards because of</i> - <i>Urgency:</i> is it proven that the urgency is due to unforeseeable circumstances? - <i>Technical/exclusivity reasons:</i> is it ruled out (based on objective evidence) that any other supplier is capable of providing the services?				
5.9	Have invoices been issued and payments been done in respect of the procurement budget and the amounts fixed in the contract/the accepted offer (global price, unit prices)?				
5.1	General comments, recommendations, points to follow-up:				

6 Information and publicity rules					
	Control question	Yes	No	N/A	Comments/Follow-up
6.1	Is information on the project presented on the partner's institutional website, including the programme's logo and the financial support from the European Union?				
6.2	Has the partner organisation placed at least one poster with information about the project (minimum size A3), including the financial support from ERDF at a location readily visible to the public?				

7 Compliance with other EU rules					
<i>First level controllers are asked here for a professional judgment as a controller, but not for an expertise on EU policies on sustainable development, equal opportunities and non-discrimination. Controllers are asked to confirm that they have not come across anything that makes them doubt that the EU horizontal principles are not adhered to. It is important to indicate what the professional judgment is based on, such as reported activities compared to the application form or partner confirmations obtained on these matters or insights gained during an on-the-spot check, interviews with the project partner or further internal documents that a partner provides.</i>					
	Control question	Yes	No	N/A	Comments/Follow-up
7.1	Is there no evidence that the project activities do not comply with the EU horizontal objectives of				

	sustainable development? <i>If this is confirmed, please answer "yes"</i>				
7.2	Is there no evidence that the project activities do <u>not</u> comply with the EU horizontal objectives of equality between men and women and non-discrimination? <i>If this is confirmed, please answer "yes"</i>				
7.3	Is there no evidence that the project activities do not comply with Community rules on state aid been?  <i>It is recommended to check if the activities</i> <i>(1) are in line with the application form and do not raise any new issues</i> <i>(2) do not create an economic advantage for a partner or a third party and are without potential impact on competition, but serve a general common interest</i>  <i>In case of doubt for a particular project/activity, it is recommended to check with the national contact point for state aid matters.</i>  <i>Should there be an activity creating a potential economic advantage, check the compliance with state aid rules, e.g. where 'de minimis' applies, verify that it is not exceeded and that the undertaking is not 'in difficulty'.</i>				
7.4	General comments, recommendations, points to follow-up:				

8 Controller's signature	
Place	
Date	
Name	
Signature	