

Annex 1: Checklist with criteria for the approbation of first level controllers (in a decentralised system)

[former Annex 4 of the JTS guidance note on First Level Control - to be filled in and signed by the project partner and controller, to be submitted and to remain with the MS approbation body, no submission to the JTS required]

Operation

Name of the operation	
Acronym	
Index	

Project Partner to be controlled

Name of the contact person	
Division	
Organisation	
Address	
Telephone number	
Fax	
e-mail	
Function in the project (Lead partner or project partner?)	

Partner Controller

Name	
Job title	
Division/Unit/Department	
Organisation	
Address	
Telephone number	
Fax number	
e-mail	

Partner Budget (indicative)

Budget line	Amount in EUR
Staff	
Administration	
Travel and accommodation	
External expertise	
Investment	
Other	
Sub-project funding	
TOTAL	

Questions regarding professional skills and competence

Please describe the controller's individual professional skills and knowledge in the control/audit field.	
Please describe the controller's individual professional skills and knowledge in the field of control of projects co-financed from EU-funds (Structural Funds and ERDF in particular).	
Is the controller's knowledge of the English language sufficient in order to read and understand all relevant documents? If the answer is "no", is it ensured that all relevant documents (including communication with the INTERREG IVC Secretariat, other controllers, etc) are translated?	

Questions regarding independence

<p>Is the controller from a unit/organisation professionally independent from the unit dealing with the activities and finances (accounting, salary calculations and payment orders) of the INTERREG IVC operation in question?</p> <p>Can you confirm that the organisation/unit that the controller is working for is not involved in</p> <ul style="list-style-type: none"> - project approval - project activities (incl. signing the project report as project partner) - project finances (project accounting and payment orders) 	
<p>Is the controller an internal (employed by the entity of the project partner) or an external independent controller (not employed by the entity of the project partner)?</p>	
<p><u>If the controller is an external controller:</u></p> <p>Is the controller a private or a public external controller?</p> <p>What is the basis for the controller to carry out the control? A service contract, a mandate, other (please precise)?</p> <p>Is the controller registered, i.e. a member of a professional organisation (<i>obligatory for private external auditors</i>)? If yes, which one?</p> <p>Is the controller obliged to a professional code of conduct or other rules defining his/her function and independence?</p>	
<p><u>If the controller is an internal controller:</u></p> <p>Is the controller's independence regulated by law or local or internal rules in your country (for example: rules regarding internal controller's function, code of conduct). And if so can you describe what these rules are?</p> <p>To which person in your organisation does the controller answer (management, council, supervisory board or other)?</p> <p>Please provide an organisational chart which shows the units where the activities and finances are managed, where the payments are ordered and where the control is carried out.</p>	
<p>Can you confirm that regarding the control of this INTERREG IVC project, there are no relationships by blood or marriage between the controller and employees/managers of the unit in charge of project activities and finances?</p>	
<p>Is the controller independent of mind meaning that (s)he doesn't feel dependent on the entity/unit to be controlled regarding the INTERREG IVC project in any other way than the ones already mentioned?</p>	

Other

<p>Did the controller receive and study the following documents</p> <ul style="list-style-type: none"> - INTERREG IVC programme manual, incl. <ul style="list-style-type: none"> o control guidance o control confirmation form o model control report and checklist. - approved application form - subsidy contract¹ - partnership agreement¹ - country specific requirements? 	
<p>Can the controller ensure that his/her work is properly documented and accessible to ensure an efficient review of the work in a way that any other controller/auditor can perform again the control with the only use of the control file?</p>	
<p>Can the partner and the controller ensure that the work will be carried out within 2 months after the end of the reporting period bearing in mind that the progress report has to be submitted by the Lead partner within 3 months after the end of each reporting period?</p>	

Signatures

Partner signature and stamp ² (+ place and date)	Controller's signature and stamp (+ place and date)

Please send a filled questionnaire with included evidence (organisation chart and other documents if relevant) to:

*Contact details
of the authority
in charge of
the approbation
on State level*

¹ If the subsidy contract or partnership agreement has not been signed yet, the controller should be provided with the draft – if it exists - or alternatively with the model forms from the INTERREG IVC website. It has to be ensured that the controller will receive the final and project specific documents later on.

² If according to internal procedures, a stamp is not used, please state it.

Annex 5a): INTERREG IVC Lead Partner control confirmation*- Extract from progress report template -**[to be signed by the Lead Partner controller inside the progress report
which is submitted to the JTS]*

Based on our and the Project Partner controllers' examination, we confirm the following:

1. For this report the total paid and confirmed expenditure amounts to EUR .
2. The rules listed in the subsidy contract have been observed, including, but not limited to rules governing the eligibility of expenditure (Article 56 of Regulation (EC) No 1083/2006, Article 7 of Regulation (EC) No 1080/2006, Article 48 to 53 of Regulation (EC) No 1828/2006, relevant national and internal regulations of the Partners and rules laid down in the latest version of the INTERREG IVC programme manual).
3. The costs reported in this report refer to activities paid from the date of approval by the Monitoring Committee to the end of the reporting period. Costs reported under the component 'preparation activities' were incurred between 1 January 2007 and the date on which the first version of the application form approved by the Monitoring Committee has been submitted. They were paid out by the end date of the first reporting period.
4. Receipts and payments are accurately recorded in the project's accounting system, expenditure in another currency other than the Euro was correctly converted, assets are properly recorded and amounts are correctly reflected in demands for payment. Any revenues generated were deducted from the eligible expenditure. The necessary audit trail exists for all activities, providing evidence in the form of contracts, invoices and payment records. In case of staff costs, administration costs, the necessary evidence exists in a form of timesheets, listings of costs or formula descriptions and cost calculations.
5. Services, supplies and works have been procured on the basis of proper call for tenders in compliance with European, national, internal or other relevant rules, sound controls have been exerted over the opening of the tenders and all tenders have been fully evaluated before the final decision has been made on the service provider, supplier or works contractor.
6. Progress made has been fully and fairly reflected in the report. There is evidence that the reported activities have taken place, delivery of services and goods, and works are in progress or have been completed. The expenditure exclusively refers to activities listed in the latest approved version of the application form and completed at the latest by the end of the approved finalisation month .
7. The Partners have complied with Community rules and policies including publicity, information, equal opportunities, protection of environment, state aid, competition and public procurement.
8. All inputs for the progress report received from the Partners were confirmed by an authorised controller in respect of the country specific control requirements as announced on the INTERREG IVC website (in respect of Article 16 of Regulation (EC) No 1080/2006). The Partner control confirmations for the expenditure reported by each Partner in this report were provided by the project Partners and signed by the authorized controllers.
9. The project's activities have started and are implemented in accordance with the stipulations of Article 6 (1) of the subsidy contract.

I hereby confirm that I / the company is independent from the project's activities and financial management and authorized to carry out the control in the EU-Member State/Norway on whose territory the Lead Partner is located.

Place, _____ Date, _____ Official stamp¹³ _____

Name, _____ Signature of the controller, _____

¹³ If according to internal procedures, a stamp is not used, please state it.

Annex 5b): INTERREG IVC Partner Control confirmation

Name of the Partner:

Name of the project:

Reporting period that the costs refer to:

[The confirmation has to be accompanied by a financial report indicating the name of the project, Project Partner, the reporting period, the amount per budget line and component.¹⁴ The confirmation has to be signed by each Project Partner controller in the partnership (incl. the Lead Partner controller for the Lead Partner's own expenditure) and sent to the Lead Partner for each progress report. A copy of the Partner control confirmations (without annexes) also has to be submitted to the JTS via the Lead Partner.¹⁵]

Based on our examination, we confirm the following:

1. For this report the total paid and confirmed expenditure amounts to EUR .¹⁶
2. The rules listed in the subsidy contract have been observed, including, but not limited to rules governing the eligibility of expenditure (Article 56 of Regulation (EC) No 1083/2006, Article 7 of Regulation (EC) No 1080/2006, Article 48 to 53 of Regulation (EC) No 1828/2006, relevant national and internal regulations of the Partner and rules laid down in the latest version of the INTERREG IVC programme manual).
3. The costs reported in this report refer to activities paid from the date of approval by the Monitoring Committee to the end of the reporting period. Costs reported under the component 'preparation activities' were incurred between 1 January 2007 and the date on which the first version of the application form approved by the Monitoring Committee has been submitted. They were paid out by the end date of the first reporting period.
4. Receipts and payments are accurately recorded in the project's accounting system, expenditure in another currency other than the Euro was correctly converted, assets are properly recorded and amounts are correctly reflected in demands for payment. Any revenues generated were deducted from the eligible expenditure. The necessary audit trail exists for all activities, providing evidence in the form of contracts, invoices and payment records. In case of staff costs, administration costs, the necessary evidence exists in a form of timesheets, listings of costs or formula descriptions and cost calculations.
5. Services, supplies and works have been procured on the basis of proper call for tenders in compliance with European, national, internal or other relevant rules, sound controls have been exerted over the opening of the tenders and all tenders have been fully evaluated before the final decision has been made on service provider, supplier or works contractor
6. Progress made has been fully and fairly reflected in the report. There is evidence that the reported activities have taken place, delivery of services and goods, and works are in progress or have been completed. The expenditure exclusively refers to activities listed in the latest approved version of the application form and completed at the latest by the end of the approved finalisation month.
7. The Partner has complied with Community rules and policies including publicity, information, equal opportunities, protection of environment, state aid, competition and public procurement.
8. The control work has been documented in a control report (incl. a control checklist), which is based on the INTERREG IVC template serving as minimum requirements.

I hereby confirm that I / the company is independent from the project's activities and financial management and authorized to carry out the control in respect of the control requirements valid in the EU-Member State/Norway on whose territory the Partner is located.

¹⁴ The confirmation includes the Partner's share of common costs in case the partnership decided to share certain expenditures.

¹⁵ For Partners from countries with a decentralised first level control system with a MS approbation body, the Partner confirmation has to be accompanied for the first progress report by the first level control Approbation Certificate issued by the MS approbation body.

¹⁶ The Partners and the Lead Partners have to make sure that the amount of reported expenditure indicated for the partner in the progress report and the amounts indicated in the partner control confirmation correspond.

Annex 5c): INTERREG IVC control confirmation for shared costs of the Partner responsible for contracting and paying these costs

Name of the Partner responsible for contracting and paying:

Name of the project:

Reporting period during which the shared costs were paid:

[The confirmation has to be accompanied by a financial report of shared costs indicating the name of the project, Project Partner, the reporting period, the amount of shared costs per budget line and component. The confirmation has to be signed by the controller of the Partner responsible for the shared costs. It is then send to each Partner participating in the shared costs together with the request for reimbursement. It is the Partners' basis for including their share of the common costs in their own financial report and to obtain confirmation from their own controllers (who can accept the shared costs by basing their opinion on the responsible Partner controllers' confirmation).

Based on our examination, we confirm the following:

1. For this report of shared costs the total paid and confirmed expenditure amounts to EUR .
2. The rules listed in the subsidy contract have been observed, including, but not limited to rules governing the eligibility of expenditure (Article 56 of Regulation (EC) No 1083/2006, Article 7 of Regulation (EC) No 1080/2006, Article 48 to 53 of Regulation (EC) No 1828/2006, relevant national and internal regulations of the Partner and rules laid down in the latest version of the INTERREG IVC programme manual).
3. The shared costs reported in this report refer to activities paid from the date of approval by the Monitoring Committee to the end of the reporting period. Costs reported under the component 'preparation activities' were incurred between 1 January 2007 and the date on which the first version of the application form approved by the Monitoring Committee has been submitted. They were paid out by the end date of the first reporting period.
4. Receipts and payments are accurately recorded in the project's accounting system, expenditure in another currency other than the Euro was correctly converted, assets are properly recorded and amounts are correctly reflected in demands for payment. Any revenues generated were deducted from the eligible expenditure. The necessary audit trail exists for all activities, providing evidence in the form of contracts, invoices and payment records. In case of staff costs, administration costs, the necessary evidence exists in a form of timesheets, listings of costs or formula descriptions and cost calculations.
5. Services, supplies and works have been procured on the basis of proper call for tenders in compliance with European, national, internal or other relevant rules, sound controls have been exerted over the opening of the tenders and all tenders have been fully evaluated before the final decision has been made on service provider, supplier or works contractor
6. Progress made has been fully and fairly reflected in the report of shared costs. There is evidence that the reported activities have taken place, delivery of services and goods, and works are in progress or have been completed. The shared expenditure exclusively refers to activities listed in the latest approved version of the application form and completed at the latest by the end of the approved finalisation month. The shared expenditure is in line with the partnership agreement (or any other written agreement on this matter by the Partners).
7. The responsible Partner has complied with Community rules and policies including publicity, information, equal opportunities, protection of environment, state aid, competition and public procurement.
8. The control work has been documented in a control report (incl. a control checklist), which is based on the INTERREG IVC template serving as minium requirements.

I hereby confirm that I / the company is independent from the project's activities and financial management and authorized to carry out the control in respect of the control requirements valid in the EU-Member State/Norway on whose territory the responsible Partner is located.

Place, _____

Date, _____

Name, _____

Signature of the controller, _____

Annex 6: INTERREG IVC Control Report (incl. Control Checklist) *[to be filled in by each Project Partner's Controller (incl. the Lead Partner Controller for the Lead Partner's own expenditure) and remains with the Project Partner controller if not explicitly requested by the Lead Partner]*

By signing the "INTERREG IVC Partner Control Confirmation" the controller is confirming having verified all requested items and declares the proper use of funds. This statement is based on proper checks, which are documented in a control report (incl. a control checklist). The controller's report is useful for the controller's as well as the Partners and is also part of the project documentation/audit trail.

A control report has to be filled in by each Partner controller. It is also filled in by the Lead Partner controller for the Lead Partner's own expenditure on the one hand, and for the checks carried out on the input provided by the Partners on the other hand (see section Lead Partner specific checks in the control checklist below).

The report serves only as an internal document of the project and it shouldn't be sent to the Joint Technical Secretariat, except if specifically requested. It remains with the Project Partner and Project Partner controller if it is not explicitly requested by the Lead Partner. We recommend using this template. Otherwise the control report should contain at least the elements mentioned in the following:

Project

Name of the project	
Acronym	
Index	
Name of the LP organisation + country	
Project Duration	
Reporting period	

Project Partner to be Checked

Name of the contact person	
Division/Unit/Department + Organisation	
Address	
Telephone number / Fax	
e-mail	
Function in the project	<input type="checkbox"/> Lead Partner <input type="checkbox"/> Project Partner

Authorized Project Partner controller

Name	
Job title	
Division/Unit/Department + Organisation	
Address	
Telephone number / Fax	
e-mail	

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Control Information

Methodology	<p>A short description of the methodology used for the checks:</p> <ul style="list-style-type: none"> - percentage of expenditure checked (usually 100%, in case of sampling the justification must be provided and type of expenditure checked on a sampling basis, the size of the sample, the selection criteria of the documents tested has to be indicated) - overview of the control procedure carried - nature of the documents/evidence checked - place of check (desk check or on-the-spot check)
Amount declared by Partner to the Controller	
Amount accepted and confirmed by the controller	
<p>General observations / reservations concerning the current control period</p> <p>Treatment given to these observations / reservations.</p> <p>Conclusions</p>	<p>A clear specification of the observations/reservations, if any, expressed about the eligibility of some expenses</p> <p>A clear conclusion whether the system in place can be considered as reliable and reasonable assurance could be provided about whether the cost statement is free of material misstatement.</p> <p>The conclusion takes into consideration the control findings documented in detail in the control checklist. It also describes the measures implemented to solve the errors detected and it eventually provides recommendations to avoid the repetition of the same typology of anomalies in the future.</p> <p>If any findings/issues are still open from the previous report, the implementation of follow-up measures should be described in this section and conclusions on their effectiveness, be drawn.</p>
Any recommendations/issues to be followed-up in the next progress report	

Place, _____

Date, _____

Name, _____

Signature of the controller, _____

Official stamp¹⁹

¹⁹ If according to internal procedures, a stamp is not used, please state it.

Control Checklist

Control question	yes	no	N/A	Comments/Follow-up
1. Partner status				
Is the Partner a public authority or a body governed by public law?				
2. Partner funding				
In case that the national co-financing does not come from the Partner's own resources but from another funding source such as the national, regional or local level, please indicate the national funding source(s) and check the following: Has the funding for the previous report been made available and the total national co-financing amount contributed by the Partner not been exceeded?				
3. Accounting				
Are specific accounts kept for the project or have other methods like specific cost centers in the accounting system been established which allow to identify the costs allocated to the project and to provide a computerised list of declared expenditure?				
Are the amounts paid accurately recorded in the accounting system?				
Has each reported expenditure been supported by an invoice or an accounting document of equivalent probative value? Are the documents complete and accurate in content as well as in accounting terms?				
Has each reported expenditure been supported by a payment proof (usually bank statement/bank transfer confirmations/cash receipts)?				
Can the amount of the reported expenditure be entirely reconciled with the sup-				

porting documents provided?				
Control question	yes	no	N/A	Comments/Follow-up

4. Expenditure by budget line, component and Partner

Have the costs been correctly allocated to the budget lines and components?				
Has the Partner's budget by budget line and component (as fixed in the partnership agreement and within the limit of the total Partner budget indicated in the application form) been respected? If not, has the excess spending been approved by the LP?				

5. Eligibility period

<p>Is the expenditure related to services contracted, and paid</p> <ul style="list-style-type: none"> - between the date of approval of the project by the Monitoring Committee and - by the end of the reporting period in question (for the last report, it is the end of the finalisation month indicated in the application form)? <p>For info: it is important to check also the date of delivery of the services (see also relevant control question under point 15 – last question).</p>				
<p>For preparation costs:</p> <p>Is the expenditure related to services contracted and delivered</p> <ul style="list-style-type: none"> - after 1 January 2007 - by the date that the first version of the application form approved by the Monitoring Committee was submitted to the MA/JTS? <p>Has the expenditure been paid by the end of the first reporting period?</p>				

Control question	yes	no	N/A	Comments/Follow-up
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6. Staff expenditure

Is the expenditure only related to employees of the organisation officially listed in the application form?				
Is the calculation based on the actual salary costs (employees' gross salary + employer's contributions)?				
<p>If a staff member works less than 100% of the actual working time for the project:</p> <ul style="list-style-type: none"> - Is the calculation based on an hourly rate resulting from the actual salary rate divided by the total number of hours worked by the staff member (as registered in the institution's time recording system)? - Has the hourly rate afterwards been multiplied by the number of hours actually worked on the project activities? 				
Are the staff costs supported by documents such as the working contract, pay-slips, payment proofs, calculation evidence for the determination of the staff time/hourly rate, time recordings, project specific timesheets?				

Control question	yes	no	N/A	Comments/Follow-up
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7. Administration expenditure

Were the administration costs actually borne by the Partner organisation?				
<p>Do all the administration costs fulfil the following conditions?</p> <p>They</p> <ul style="list-style-type: none"> - are eligible according to national rules and European regulations (in particular Regulations (EC) no. 1083/2006 Art. 56; no. 1080/2006 Art. 7; no. 1828/2006 Art. 48 to 53); - have been calculated on the basis of actual costs and capable of verification, i.e. based on factual elements in the accounting system which can be verified by an auditor. <u>No lump sums, overall estimations or arbitrary keys are allowed!</u> - were calculated on a pro-rata basis of the actual costs according to a duly justified, fair and equitable method (in case of indirect administration costs such as overheads) - show a direct link to the project's activities; - have not already been included in other budget lines or cost items. <p>For info: as for all other expenditure items, it also has to be checked for the (direct + indirect) administration costs that they have not already been financed from other EU-funds (see also relevant control question under point 15).</p>				

Control question	yes	no	N/A	Comments/Follow-up
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8. Travel and accommodation

Were the travel and accommodation costs reported in respect of the national or internal rules of the respective Partner organisation?				
Were the trips that these costs refer to justified by the project's activities as foreseen in the application form?				
Were the trips limited to the territory of the EU? In case of trips outside the territory of the EU, were they explicitly mentioned and justified in the approved application?				
Do the travel and accommodation costs exclusively result from trips undertaken by staff employed by the Partner institution?				

9. Equipment

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 LP and JTS?				
Have the equipment costs been reported by using one of the following methods: - by a single declaration at the time of purchasing the equipment, after receipt and payment or - by depreciating the cost of the equipment, by applying national accounting regulations?				
Is it ensured that the items - have not already been fully depreciated - are not already included as indirect costs in another category such as the administration budget line?				

Control question	yes	no	N/A	Comments/Follow-up
9. Equipment (continuation from previous page)				
<p>Does the equipment purchase also fulfil the following criteria?</p> <ul style="list-style-type: none"> - The purchase has been made well before the end of the project. If not, is the late purchase still justified? Or have the costs been depreciated and only the share corresponding to the remaining project period been reported? - The amount for equipment reflects the actual use of these items in the context of the project. If it is not exclusively used for project purposes, only a share of the actual cost is allocated to the project. This share is calculated according to a fair, justified and equitable method. - An inventory of the purchased items as well as the documentation of the method for reporting them (single declaration or depreciation, full or partial use for the project) has been kept for accounting, control and audit purposes. 				
<p>For info: as for all other expenditure items, it also has to be checked for the equipment that it has not already been financed from other EU-funds (see also relevant control question under point 15).</p>				
<p>For info: As for all other expenditure items, it is important to check if the equipment was purchased in compliance with public procurement rules (see also relevant control question under point 16).</p>				

Control question	yes	no	N/A	Comments/Follow-up
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10. External expertise and services

Are the following documents available to justify external expertise and services' expenses paid by the Partner: <ul style="list-style-type: none"> - contracts/agreements and - invoices/request for reimbursement? 				
Is the expenditure related to items foreseen under this budget line in the specifications provided in the application form?				
For info: As for all other expenditure items, it has to be checked if the external expertise and services were contracted in compliance with public procurement rules (see relevant control question under point 16).				

11. Sub-project funds

Does the amount reported under this budget line result from the expenditure of sub-projects that were selected on the basis of an open call for proposals by the mini-programmes?				
Were the sub-project funds reported under the right Project Partner, on whose territory the sub-project participant is located?				

Control question	yes	no	N/A	Comments/Follow-up
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12. Exchange rate

<p>Has one of the following options for converting national currency into EUR been used:</p> <ul style="list-style-type: none"> - The market exchange rate of the day the invoice was paid is used. - The market exchange rate of the last day of the reporting period is used. - The average monthly exchange rate set by the Commission of the month the invoice was paid is used. - The average monthly exchange rate set by the Commission of the last month of the reporting period is used. They are published on: http://ec.europa.eu/budget/inforeuro/index.cfm?Language=en. <p>Is the used option the one agreed with the LP for the whole partnership and the same as in the previous reporting period?</p>				
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13. Shared costs

<p>Are costs declared in compliance with the procedure provided in the programme manual (chapter 4.3.3 grey box on 'reporting shared costs')?</p>				
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14. Activities outside the EU

<p>If activities outside the EU have been financed, is it ensured that they</p> <ul style="list-style-type: none"> - do not exceed 10% of the INTERREG IVC budget, - have been budgeted paid and borne by the EU or Norwegian Partner and - are mentioned and justified in the approved application? <p>Note: Travel & Accomodation costs for EU Partners to countries outside the EU Member States, do not fall under the 10% rule – Art. 21 (3) 1080/2006</p>				
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Control question	yes	no	N/A	Comments/Follow-up
15. Other eligibility considerations				
Is the expenditure eligible according to EU-regulations, programme rules, national and internal rules of the Partner?				
Has refundable VAT been deducted?				
Is it ensured that - fines, - financial penalties, - foreign exchange losses are <u>not</u> included in the report?				
Are financial charges limited to transnational financial transactions or do they result from opening and administering a separate bank account?				
Have any in-kind contributions been excluded as they are considered to be ineligible under INTERREG IVC?				
Has any revenue been deducted from the total reported eligible costs (ie. before the calculation of the ERDF/Norwegian funding)?				
Was it confirmed that the expenditure has not already been supported by any other funding (EU, regional, local or other)? Are there mechanisms in place to avoid double-financing?				
Is there evidence that the reported activities have taken place, the delivery of services, goods and works are in progress or have been completed? For info: 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				

<p>gained instead.</p> <p>In case of the payment of contractual advances treated as actual eligible expenditure: Has the service, good or work been delivered at the latest by the end of the finalisation month as quoted in the application form?</p> <p>For info: Payment of contractual advances is defined as payments on account relating to the execution of works or services for the project in accordance with normal commercial law and practice on the basis of contracts entered into by a final beneficiary or final recipient, and which are supported by receipted invoices (eg. payment for a travel ticket or advance payment for a consultant carrying out a study).</p>				
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Control question	yes	no	N/A	Comments/Follow-up
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16. Compliance with Community rules

Does the project comply with the EU 'horizontal objectives' of the promotion of equality and the protection of the environment?				
Have Community rules on state aid been respected?				
Have the information and publicity requirements of the EU and the programme been respected?				
<p>Have works, goods and services been contracted/purchased in compliance with relevant provisions such as the European and national/internal or other applicable public procurement rules?</p> <p>Is the public procurement procedure well documented and documents such as procurement note, terms of reference, offers/quotes, order forms and contracts available?</p> <p>Have the principles of transparency, non-discrimination equal treatment and effective competition been complied with (also for items below the EU-thresholds)?</p>				

Control question	yes	no	N/A	Comments/Follow-up
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17. LP specific checks (only to be filled by Lead Partner controller)

Did the Lead Partner forward the correct ERDF/Norwegian funding for the previous report to the Project Partner and this without any delays				
Has the financial input provided by the Partners been correctly entered into the joint progress report (by budget line, component and Partner) and correctly added up?				
Has the project's overall budget by budget line, component and Partner been respected (within the limits of the flexibility rules stipulated in the subsidy contract)?				
Has the total ERDF budget been respected?				
Was the amount declared by the Partners confirmed by an independent controller in respect of the country specific control requirements?				