



Programme funded by the
EUROPEAN UNION



Romania-Republic of Moldova
ENI-CROSS BORDER COOPERATION

Annex 4: Control check-list

Expenditure and revenue verification

Template of control check-list

Audit firm responsible for issuing the expenditure and revenue verification report:

Project Code:

Project Title:

Reporting period: from *dd Month yyyy* to *dd Month yyyy*

Name of the Lead Beneficiary/Beneficiary:

Role of the beneficiary in the project:

Lead beneficiary

Project Beneficiary

Request for examination:

Date of request for examination:

Day/ Month / Year

General remarks of the Controller (auditor/public officer) (if any):

Date:

Name of the Controller(auditor/public officer)¹:

Signature(s):

¹ Name of the person(s) who performed the verification

SUMMARY OF AMOUNTS AND TYPE OF VERIFICATION	
Expenditure declared by the Lead Beneficiary/Beneficiary	EUR <x,xxx.xx>
Expenditure verified by the Controller (auditor/public officer)	EUR <x,xxx.xx> Expenditure Coverage Ratio <xx.xx%>
Expenditure complying with requirements set in the expenditure verification procedures	EUR <x,xxx.xx>
Expenditure not complying with requirements set in the expenditure verification procedures	EUR <x,xxx.xx>
Type of the verification:	<input type="checkbox"/> Only desk-based check <input type="checkbox"/> Includes on-the-spot verification
On-the-spot verification(s)	Date: <i>dd Month yyyy</i> Place(s): <input type="checkbox"/> premises of the Lead Beneficiary/Beneficiary<indicate address> <input type="checkbox"/> place of project outputs <indicate address> <input type="checkbox"/> other (please indicate) <indicate address>
Expenditure verified on-the-spot:	EUR <x,xxx.xx>
Format in which documents were made available	<input type="checkbox"/> original (including electronic) <input type="checkbox"/> copies (including electronic)

FORMAL CHECKS		
Checks	Yes/No N.A.	Comments
Application Form and Budget in force, as annexes to the Grant Contract are available, electronically or paper based		
Grant Contract signed by both parties (MA and Lead Beneficiary) is available, electronically or paper based		
Partnership Agreements signed by all project beneficiaries are available, electronically or paper based		
Addendum of any modification of the Grant Contract is available		
Financial report of the Lead Beneficiary/Beneficiary is available		
The global project budget in force is available		
The individual budget in force for the Lead Beneficiary/Beneficiary is available		
General Declaration of the Lead Beneficiary/Beneficiary is available in original, signed by the authorised person of the project partner's institution		
Additional documents and clarifications were requested during the control procedure (please describe)		

GENERAL ELIGIBILITY CRITERIA		
Checks	Yes/No N.A.	Comments
All expenses have been actually incurred and paid by the Lead Beneficiary/Beneficiary, and they can be verified on the basis of adequate original supporting documents		
All expenses are directly related to the project, necessary for its implementation, and they are in accordance with the approved budget		
All expenses have been incurred² and paid between the date of start of the project and the end date of the relevant reporting period or end of implementation period , with the following exceptions for the final report: <ul style="list-style-type: none"> • expenditure verification which may be incurred after the implementation period of 		

² "Costs relating to services and works shall relate to activities performed during the implementation period" (article 48 of ENI CBC IR)

<p>the project;</p> <ul style="list-style-type: none"> costs related to studies and documentation for projects including an infrastructure component respectively, the expenditure for the Feasibility Study or equivalent, Environment Impact Assessment, other technical documentation, are eligible although they were incurred during the project preparation period which starts after the approval date of the Programme, respectively 17 December 2015; preparatory costs incurred by the project are eligible provided that they are incurred after the publication of the call for proposals, are limited to travel and subsistence costs for staff employed by the Lead Beneficiary and Beneficiaries, do not exceed the maximum amount fixed in Article 3.5 of the Grant Contract. 		
All expenses have been incurred in the Programme eligible area ³		
Any recoverable VAT has been deducted from the amount of declared expenditure for all relevant items		
Any ineligible expenditure (in accordance with the provisions of Article 8.7 of the Grant contract), including contributions in kind has been excluded from the declared expenditure.		
Expenses are identifiable and verifiable and accounted in accordance with national accounting standards		
Expenses are reasonable, justified and in accordance with the principles of sound financial management, in particular regarding economy and efficiency		
Expenses comply with the requirements of applicable tax, labour and social legislation		
Expense comply with the national legislation, Programme and Grant Contract rules.		

ALLOCATION TO ACTIVITIES AND BUDGET LINES		
Checks	Yes/No N.A.	Comments
Expenses have been correctly allocated to the relevant work packages/ groups of activities		

³Expenditure(s) outside the eligible area is not a reason for declaring those expenditure(s) ineligible. The Controller has to verify also the expenditure outside the eligible area and shall include in the comment box the total amount of the respective expenditure. The check regarding the observance of the maximum percentage (10%) allowed at project level will be made at the final report by JTS.

The Lead Beneficiary/Beneficiary's budget by activities and by budget lines fixed in the approved Budget have been respected		

ELIGIBILITY OF EXPENDITURES BY BUDGET LINES		
1. HUMAN RESOURCES		
Checks	Yes/No N.A.	Comments
Declaration of number of hours worked by each staff member, is available		
Appointment/ Decision of project staff signed by the legal representative of the Lead Beneficiary/Beneficiary (as the case), is available		
Employment/ Work contracts / Addenda to the employment contracts/ any similar type of contract according to national rules / designation or secondment order of civil servant for all project staff is available		
Contract/ designation or secondment order and/ or the related job description contains <ul style="list-style-type: none"> - the assignment of the person for the project and its tasks within the project - start date and end date of the assignment - type of work: full time or partial 		
Payslips are available		
Monthly timesheets (required only for staff partially working on the project) are available		
Timesheets are sufficiently detailed (name of the employee, date, time and description of the daily activity)		
Timesheets are signed both by the employee and the employer representative / project coordinator		
The calculation of the hourly rates of the staff costs is correct.		
The staff costs are based on real costs (real gross salary proved by payslips) and real worked hours (time spent on the project proved by timesheets)		
Working time spent on the project does not exceed the normal working hours, according to the national legislation in force		
Any fringe benefits, rewards over the monthly salaries are excluded from the hourly/daily rate		
Additional charges (e.g. alimony, bank monthly payments, etc.) besides the social contribution charges (obligatory according to national rules) are		

excluded from the hourly rate		
Proof of payment of the salary is available (e.g. bank statements, cash book, payment orders, statements of account, list with identification of card accounts - where the salaries are transferred on cards)		
Proof of payment of the social charges and taxes is available		

2. TRAVEL AND SUBSISTANCE		
Checks	Yes/No N.A.	Comments
Travel costs are directly related to the project		
Travel costs of the project staff are declared and budgeted		
Travels are performed within the eligible area. When the travel incurred outside the eligible area of the Programme, the specific provisions in the Grant Contract are respected		
Authorisations of the missions are available (if obligatory according to national/ institutional rules)		
Mission report signed by the travelling person is available (if mandatory according to national/ institutional rules - the latter shall be applied only in case national rules are not available)		
All supporting documents are available (invitation, agenda, attendance list, minutes, etc.)		
Train/bus tickets, plane tickets, boarding cards, etc. are available		
The most economical and efficient way of transport is used, in accordance with the internal procedures of the organisation		
Road time sheets in case of used of a personal vehicle, vehicle owned by the organisation or of a vehicle (used for road, water transport) purchased from the project budget or rented/leased for the project implementation (including for management activities), prepared according to national/ institutional rules (the latter shall be applied only in case national rules are not available), justifying its' use in relation to the project activities and stating at least the distance and the total costs of the travel, is available		
If costs are directly paid by the institution, proof of payment is available		
If costs are paid by the person going on mission / an advance is paid by the institution to the person going on mission, the documents on the reimbursement of		

costs are available		
For staff working in public institutions as well as in units subordinated or coordinated by such institutions, the expenses with subsistence costs should comply with the national legislation in force applicable for public institutions		
For staff working in other legal entities than those mentioned in the previous category, subsistence costs do not exceed neither the costs normally paid by the Lead Beneficiary/Beneficiary according to their national rules and regulation nor the rates ⁴ published by the Commission at the time of the mission		
Proof of payment of subsistence costs are available		
Documents confirming payment of travel medical insurance, visas are available		
If applicable, documents related to the procurement procedures, including the Terms of Reference, proof of publication, all the bids, evaluation documents, contract		

3. INFRASTRUCTURE		
Checks	Yes/No N.A.	Comments
Documents related to procurement procedures (Terms of Reference, proof of publication, all the bids, evaluation documents, contract) are available		
The building permit is issued on behalf of the Lead Beneficiary/Beneficiary, is in line with the national legislation and is valid for the entire period of the works execution.		
Handover of the site and floor plan of the investment terminals containing topographic positions is dated, signed (with the name mentioned in the clear) and stamped by all persons mentioned in program tracking and quality control work		
The program tracking and quality control work is covered by the relevant public supervising body, signed by the legal representative / project's technical designer and contractor		
Order for commencement of works is available		

⁴ These rates, so-called per diems, indicate the maximum amount of allowance per night in accordance to EC rules. They cannot be understood as the amount to be paid to the person. In any case, the national limits prevail if they are lower

Date of issue of commencement order of work predates any analysis bulletins, the minutes of the hidden works and minutes on determined phases		
Quality reception minutes, minutes for hidden works and decisive phases are developed in accordance with and quality control of works from the technical project, are signed and stamped by the representatives of the contractor, beneficiary, other persons (in line with the national legislation)		
Payment statements of works and centralized payment statements are signed with the name mentioned in clear and dated by the legal representative / technical representative, the tutor / supervisor inspector (with attesting certificate) and contractor		
The total amount of payment statements for work matches the value of the centralized work situation		
Work execution is in accordance with the time schedule of works		
Type and quantities of works performed and reflected in the payment statements are found on site		
Unit prices from payment situations are less than or equal to those from the winning bid unit prices which is attached to the contract execution		
Calculations for each category of works (quantity, unit price and value) are correct		
Works from payment situations are executed according to the time schedule and don't exceed the contracted budget		
In case of costs for studies and documentation for projects including an infrastructure component/ LIPs, which were required during the evaluation stage (feasibility studies, other documents)		
They are incurred after the approval date of the Programme (17 December 2015).		
They are limited to studies and documentation for projects including an infrastructure component, which were required during the evaluation stage /evaluation and approval stage (LIPs) - feasibility studies, environment impact assessment, other technical documents, etc.		
Proof of payment is available		
Documents related to procurement procedures (Terms of Reference, proof of publication, all the bids, evaluation documents, contract) are available		

4. EQUIPMENT AND SUPPLIES		
Checks	Yes/No N.A.	Comments
The equipment purchased is necessary for the project implementation and is foreseen in the approved Grant Contract		
The equipment is used for project implementation		
Documents on the selection of the suppliers are available, including, if applicable, documents related to procurement procedures (Terms of Reference, proof of publication, all the bids, evaluation documents)		
The contract laying down the purchase of equipment in the framework of the project is available		
The evidence of the purchase of equipment is available (e.g. inventory of the equipment purchased)		
Costs of vehicles purchased for the project management do not exceed EUR 18,000 per vehicle (this amount does not include insurance, maintenance or minor repairs costs related to the purchased vehicle which may be nevertheless included at this budget line)		
Proof of payment is available		
Proof of delivery (e.g. handover minute/note) and putting into operation (minute/note), is available		
If applicable, post-warranty contract is available		
Photographs of the purchased equipment are available		
Proof that the EU visibility rules have been respected (photos) are available		

5. SERVICES		
a) EXTERNAL EXPERTISE		
Checks	Yes/No N.A.	Comments
Services provided by the external experts are directly related to the project, the related activities are explicitly stated in the approved Grant Contract		
Documents on the selection of the external expert (or service company), including, if applicable, documents related to procurement procedures (Terms of Reference, proof of publication, all the bids,		

evaluation documents) are available		
Beneficiaries of the same project, its employees or any affiliated entity are not contracted as an external expert or a sub-contractor.		
The contract laying down the services to be provided is available		
The evidence of the work carried out by the service/works provider (studies, researches, analysis, etc.), is available		
If applicable, the deliverables respect the information and publicity requirements of the Programme		
Proof of payment is available		

b) MEETINGS AND EVENTS		
Checks	Yes/No N.A.	Comments
Meetings and events are directly related to the project, the related activities are explicitly stated in the approved Grant Contract		
Documents on the selection of the service providers are available, including, if applicable, documents related to procurement procedures (Terms of Reference, proof of publication, all the bids, evaluation documents)		
The contract laying down the services to be provided is available		
The evidence of the work carried out by the service provider is available (invitation, agenda of the meeting, list of participants, photos of the event, etc.)		
The promotional materials produced in the framework of the event respect the information and publicity requirements of the Programme		
Proof of payment is available		

6. ADMINISTRATIVE COSTS		
Checks	Yes/No N.A.	Comments
No administrative costs are declared under any other budget line		
The administrative costs are within the amount indicated in the Lead Beneficiary's/Beneficiary's budget		

7. COMUNICACION AND VISIBILITY		
Checks	Yes/No N.A.	Comments
The specific costs are directly related to the project and have not been declared on other budgeted lines.		
The evidence of the work carried out by the service provider is available (brochures, project website, etc.)		
According to this evidence, the information and publicity requirements of the Programme are respected		
The requirements of programme Communication & Visibility Manual and of the Grant Contract are respected		
Proof of payment is available		

PUBLIC PROCUREMENT		
Checks	Yes/No N.A.	Comments
The procedure applied for the procurement of services, equipment or investments/infrastructure is adequate according to the Grant Contract, national and community rules		
Public procurements are documented, and the supporting documents are available (e.g. award criteria, requests for offers, offers, reports from evaluation committee, contracts are available)		
Rule of nationality is respected, that is, there is no restriction or preference for participation in tenders for reason of nationality of the tenderer ⁵		
There is no suspicion that the procedure for awarding the contracts by the Lead Beneficiary/Beneficiary is vitiated by conflict of interests.		

STATE AID		
Checks	Yes/No N.A.	Comments
There are no suspicions that in accordance with Article 12.3 of the ENI CBC Implementing Rules, no State aid within the meaning of Article 107 of the Treaty on the Functioning of the European Union and		

⁵ In accordance with articles 8.2 of Regulation 236/2014

the conditions stipulated in the grant contract was granted.		
--	--	--

REVENUES		
Checks	Yes/No N.A.	Comments
The Lead Beneficiary/Beneficiary reports revenues		
The revenues are real and adequately recorded		
At the final report, there is no surplus of receipts over costs (the grant does not produce profit for the Beneficiary during the implementation period)		

AUDIT TRAIL AND ACCOUNTING SYSTEM		
Checks	Yes/No N.A.	Comments
Specific accounting codes or other transparent methods are used for the project in the accounting system which allow the identification of costs allocated to the project		
Computerised list of project expenditure and revenue can be obtained from the accounting system (except for staff and administrative costs)		
The expenditure declared corresponds to the accounting records, reconciliation schemes and supporting documents held by the Lead Beneficiary/Beneficiary		