



Nationales Kontrollsystem Aufgaben nationaler Controller*innen

INTERREG VI B - CENTRAL EUROPE

1. SEMINAR FÜR NATIONALE CONTROLLER-INNEN UND PROJEKTPARTNER

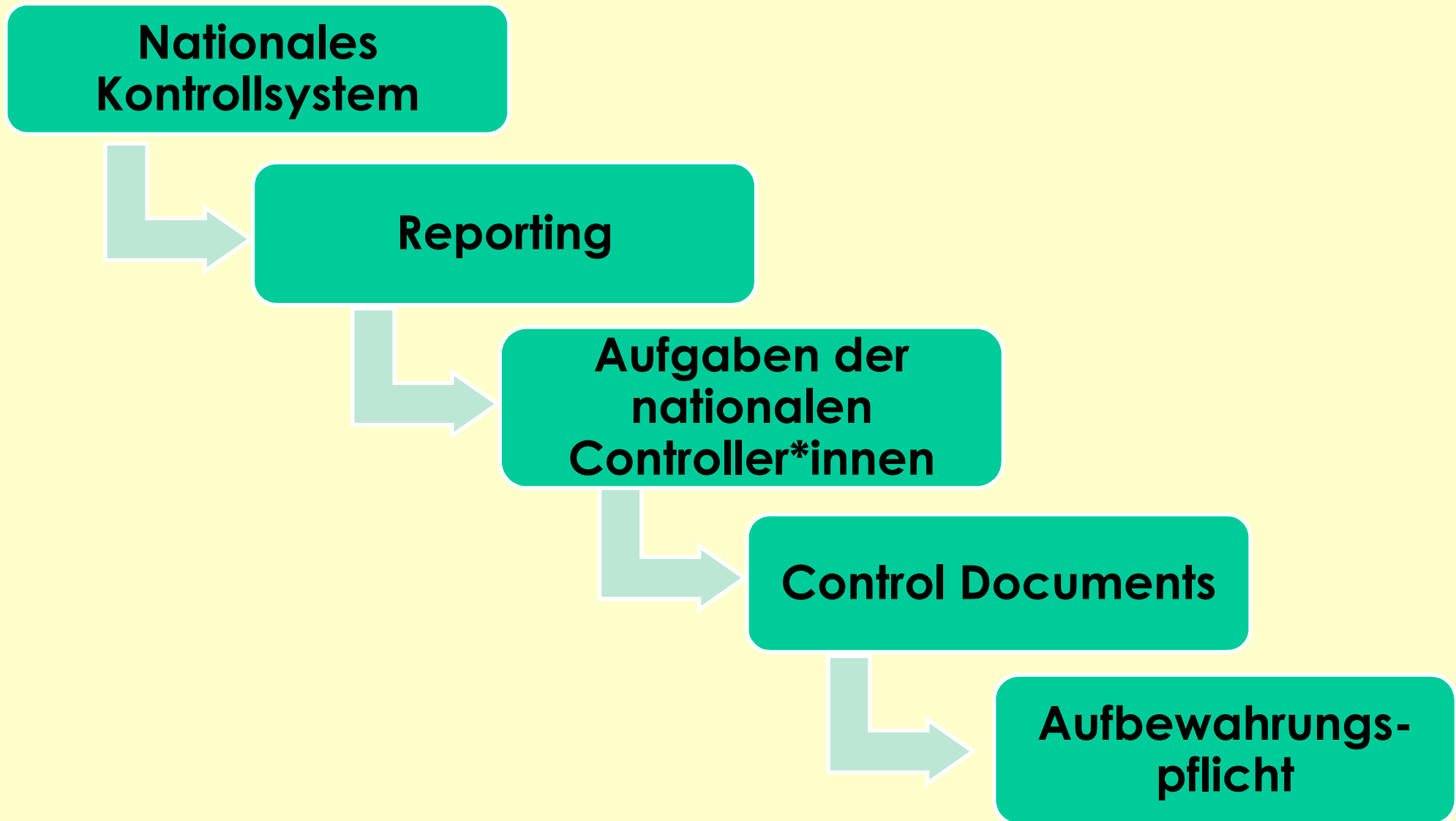
07. SEPTEMBER 2023 (ONLINE-WEBINAR)



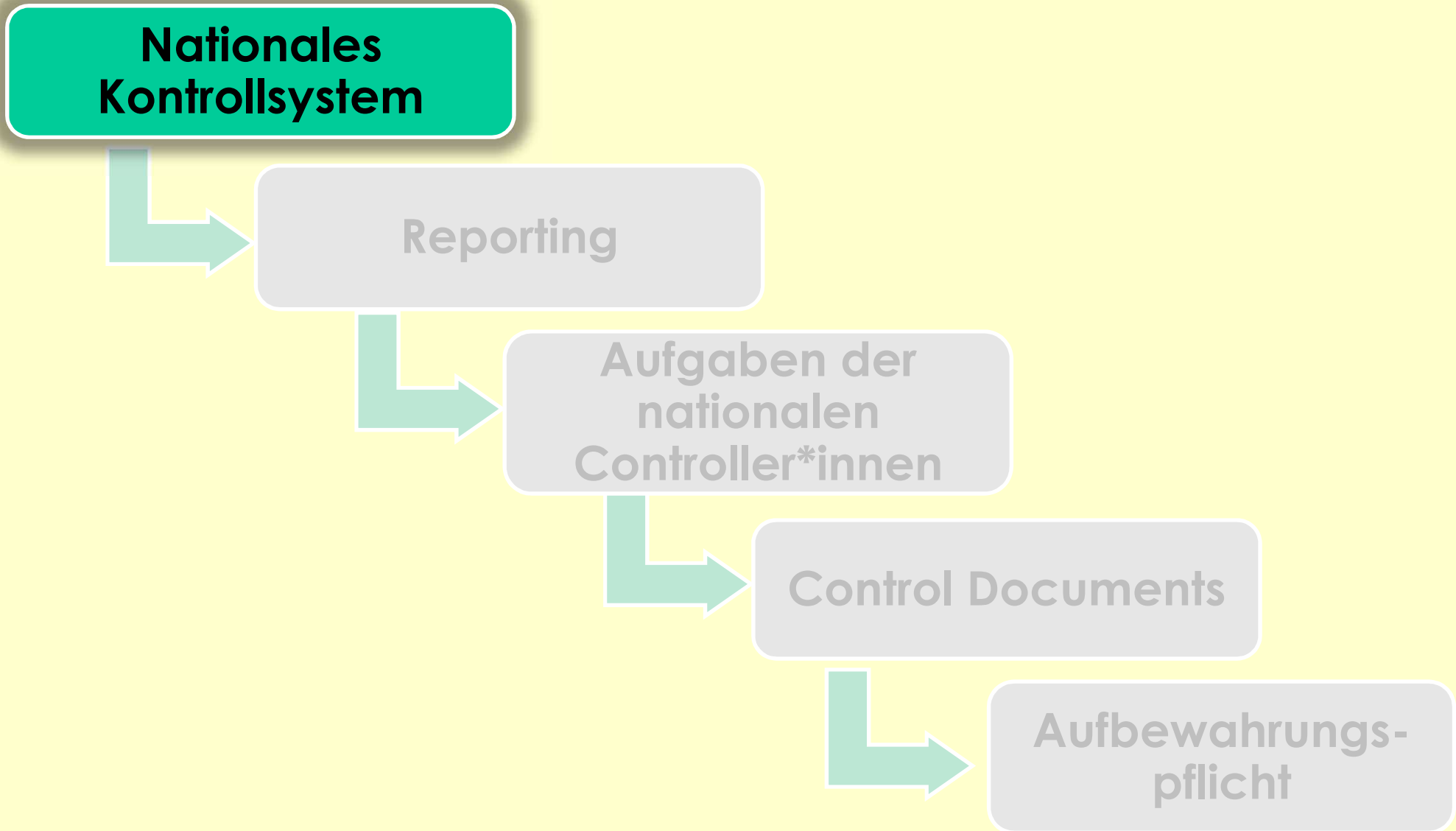
Baden-Württemberg

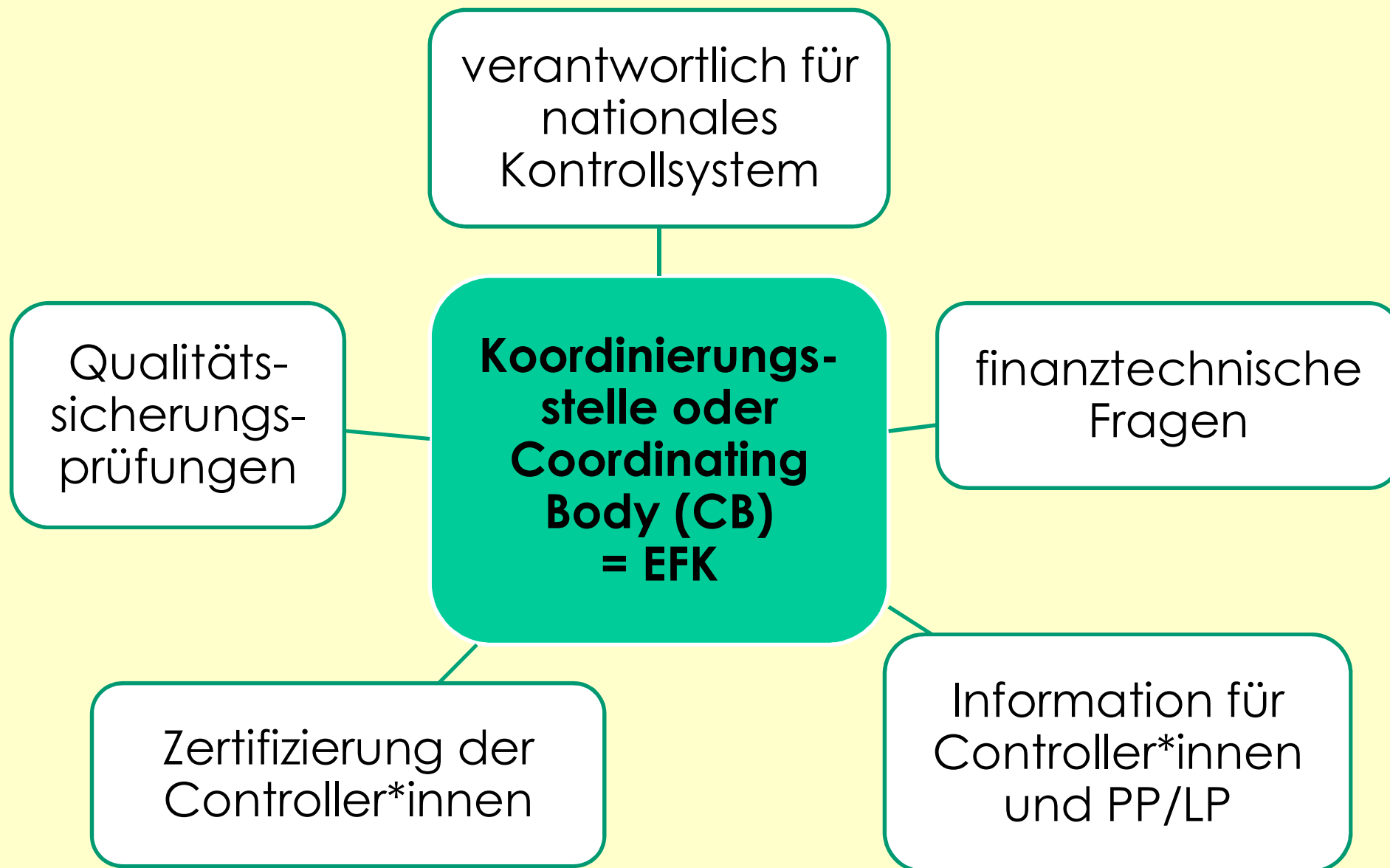
OBERFINANZDIREKTION KARLSRUHE

Agenda

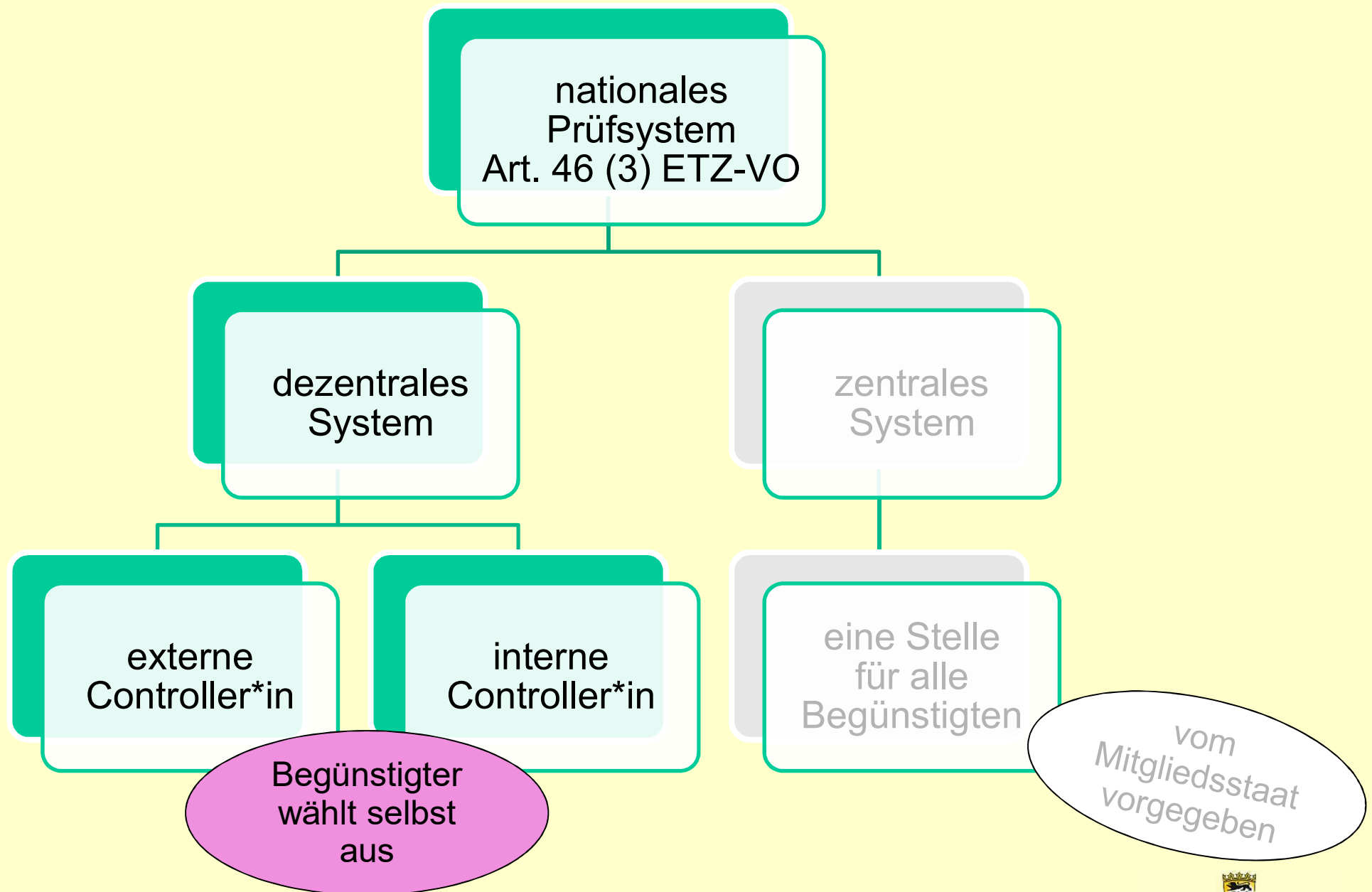


Agenda





Nationales Kontrollsystem



Bei Auswahl zu beachten

Siehe auch
Infopapier
der EFK!

Qualifikation

Interne NC: Prüfeinheit (Innenrevision, Rechnungsprüfungsamt), Qualifikation EU-Haushaltsrecht prüfen zu können

Externe NC: z.B. WP und Steuerberater

Unabhängigkeit

Interne NC: Weisungsunabhängigkeit

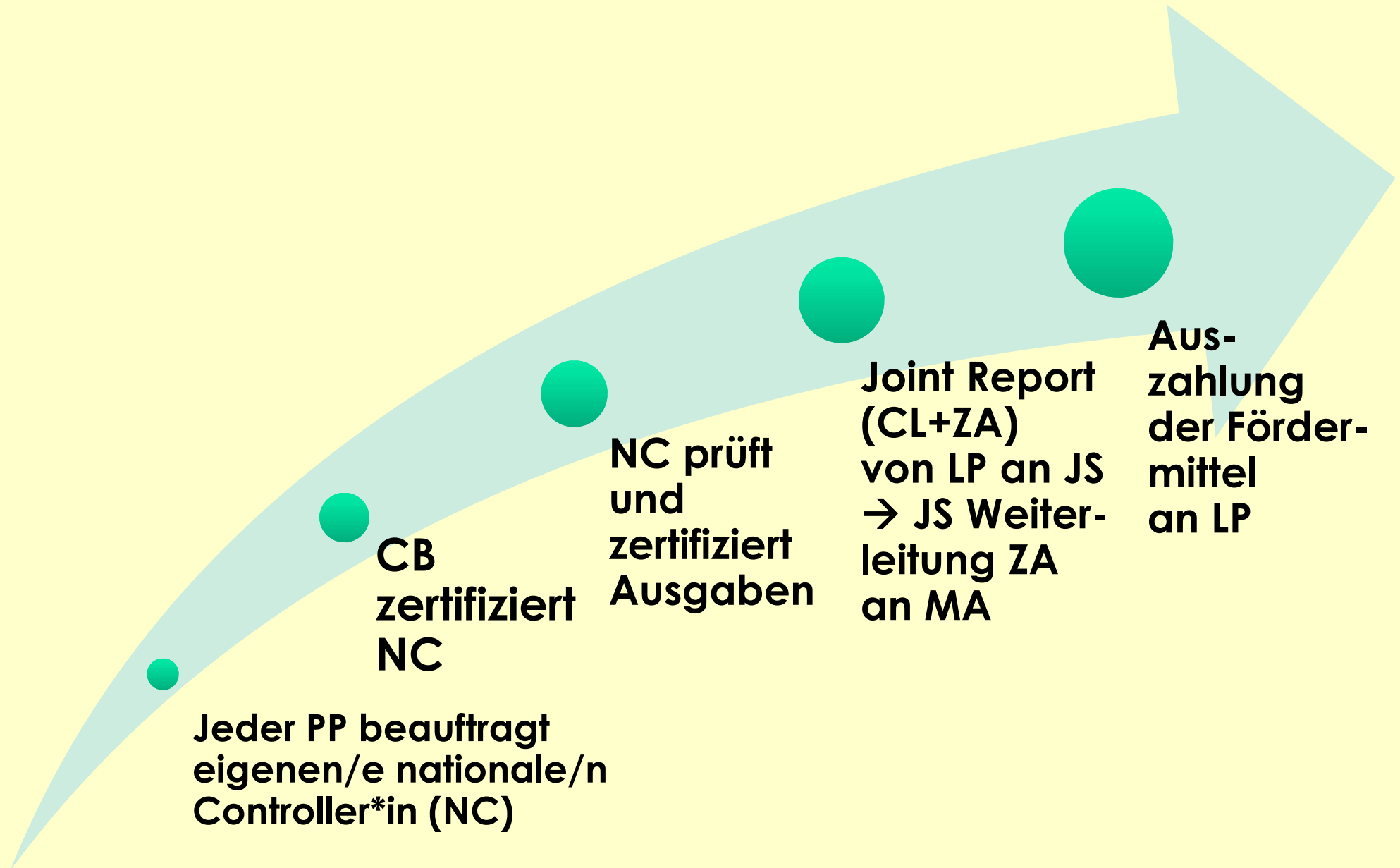
Externe NC: keine weiteren vertraglichen Verbindungen, z.B. Jahresabschluss

Tipp - Vertragliche Regelungen mit externen NCs zur:

- Haftung
- zeitlichen Komponente zur Dauer der Prüfung nach Vorlage der Reports
- Verfügbarkeit auch nach Projektende, z.B. für Abschlussarbeiten oder im Falle von weiteren Prüfungen (z.B. Quality Check oder Second Level Control)

Bei Zweifel an Qualifikation der NCs, behält sich MA vor, nach Rücksprache mit national verantwortlicher Stelle, einen Austausch des NCs zu verlangen!

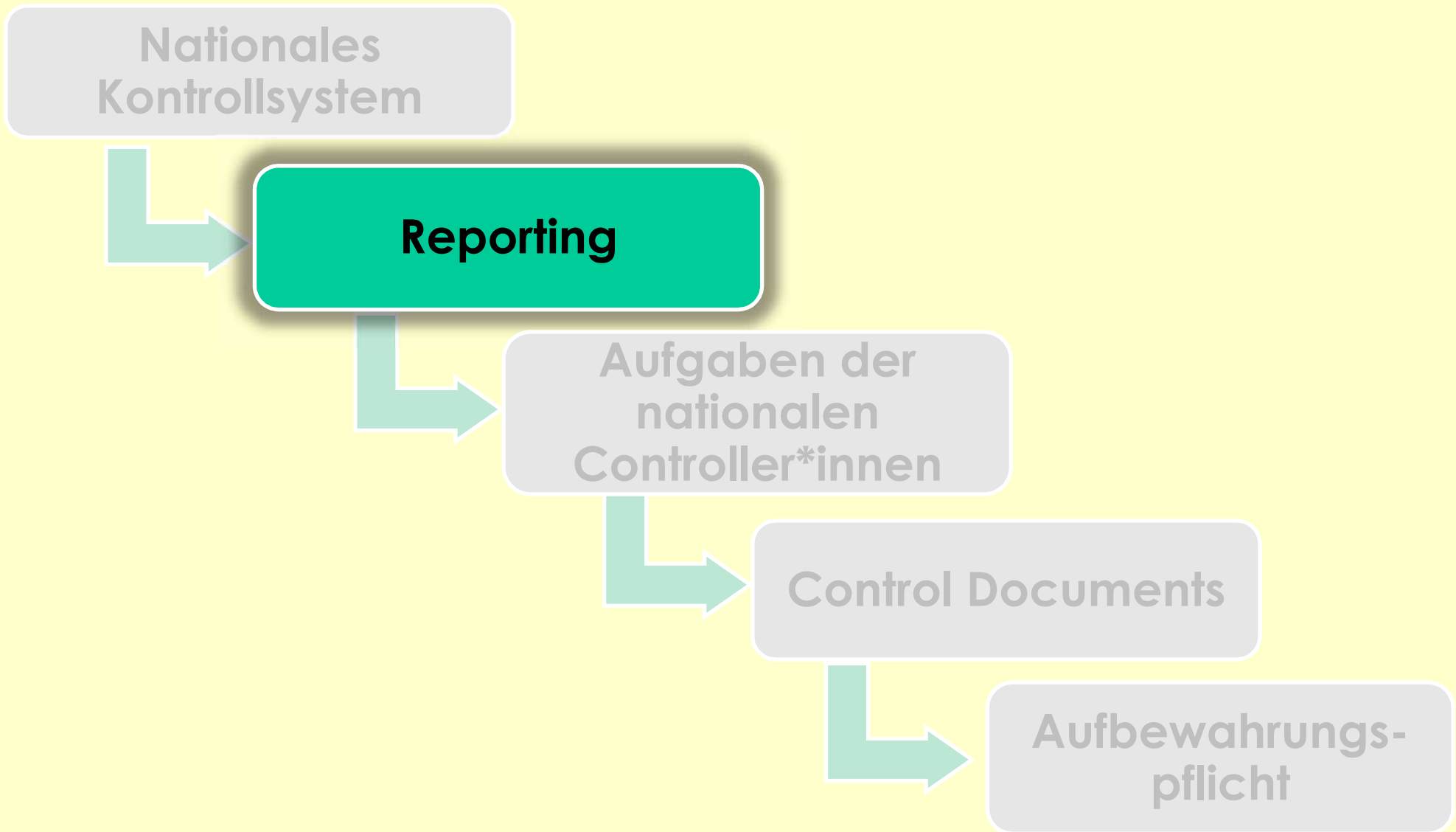
Dezentrales Kontrollsystem



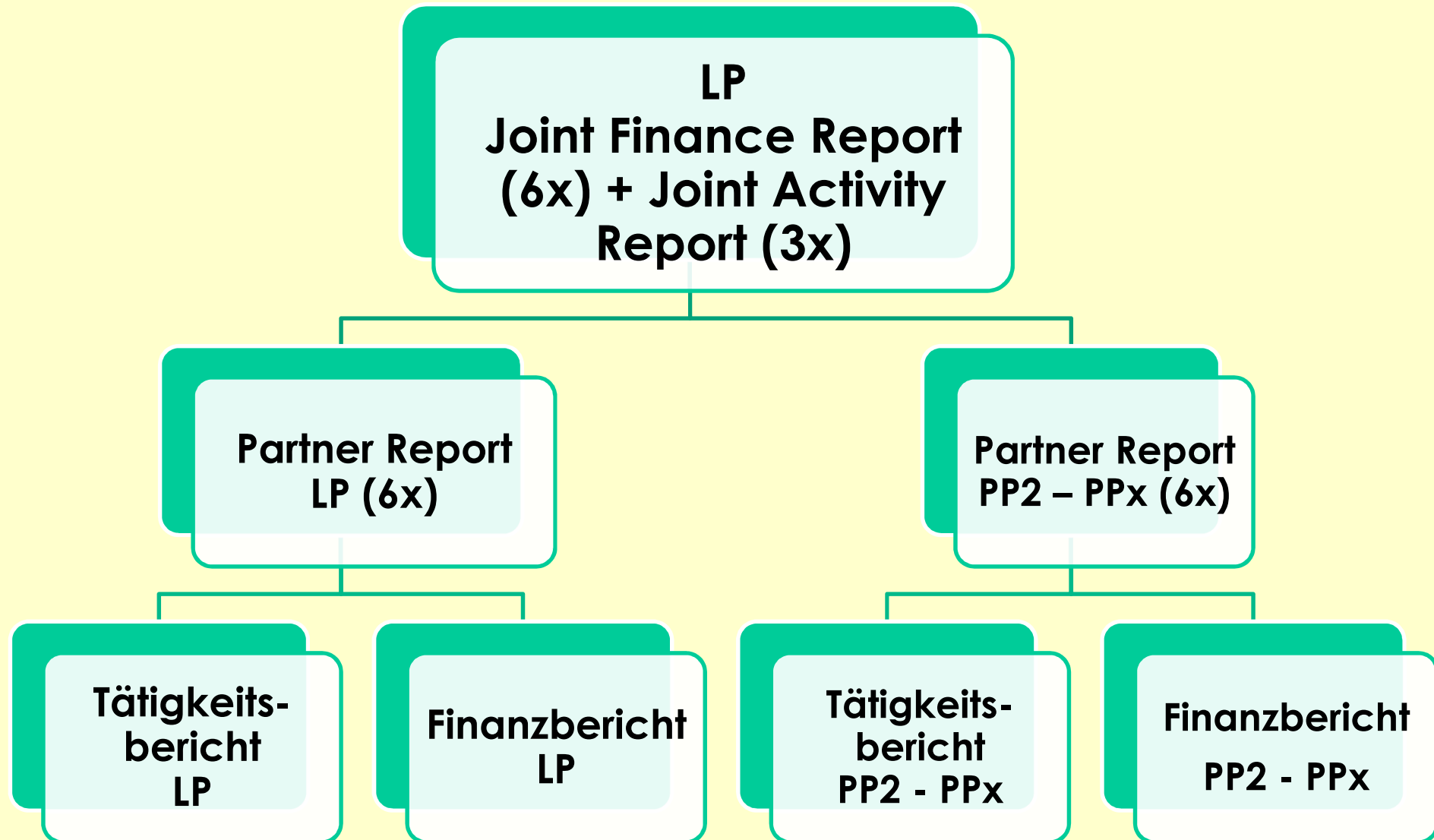
Auswahl Controller*in (NC)



Agenda

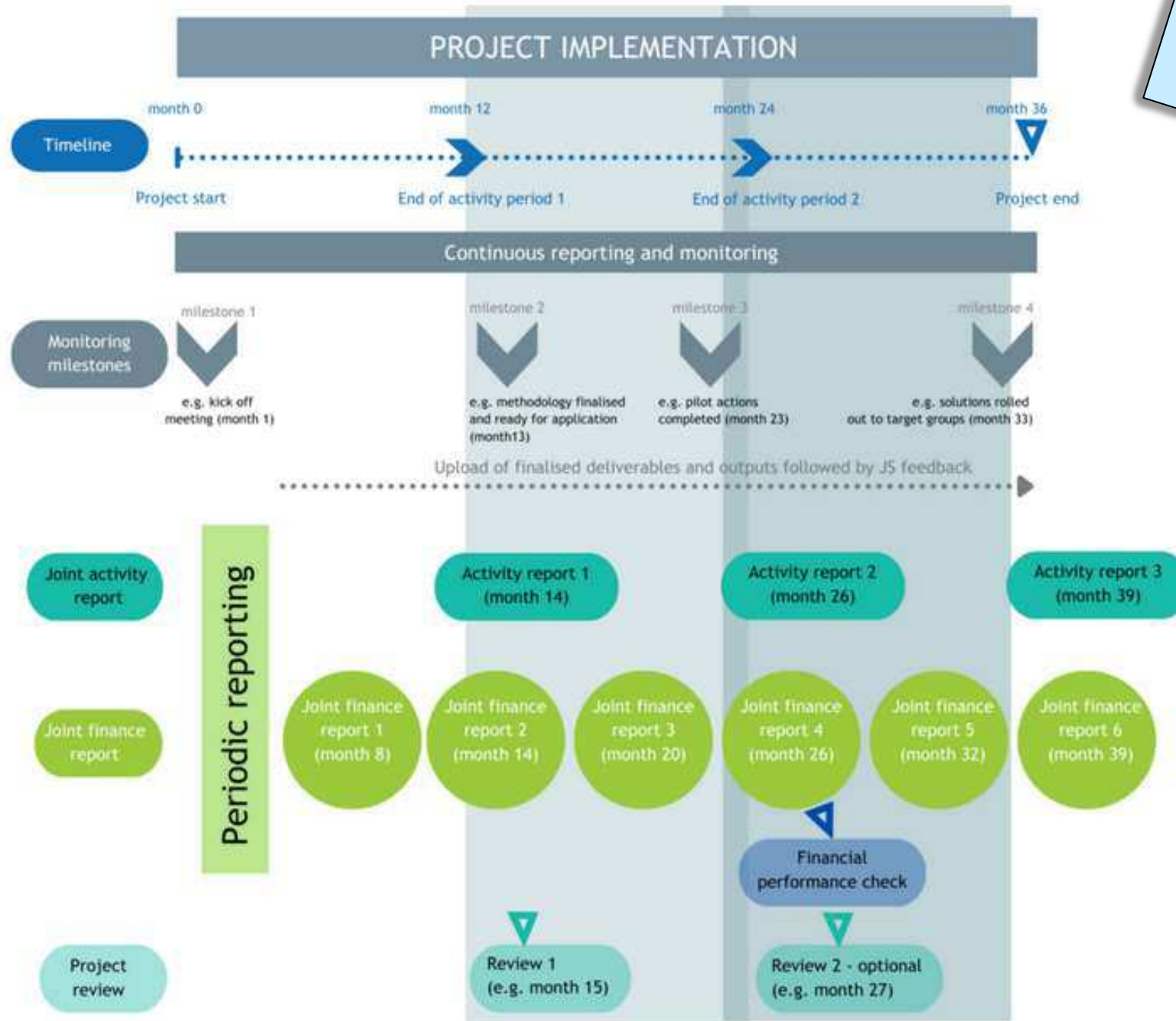


Übersicht Reporting

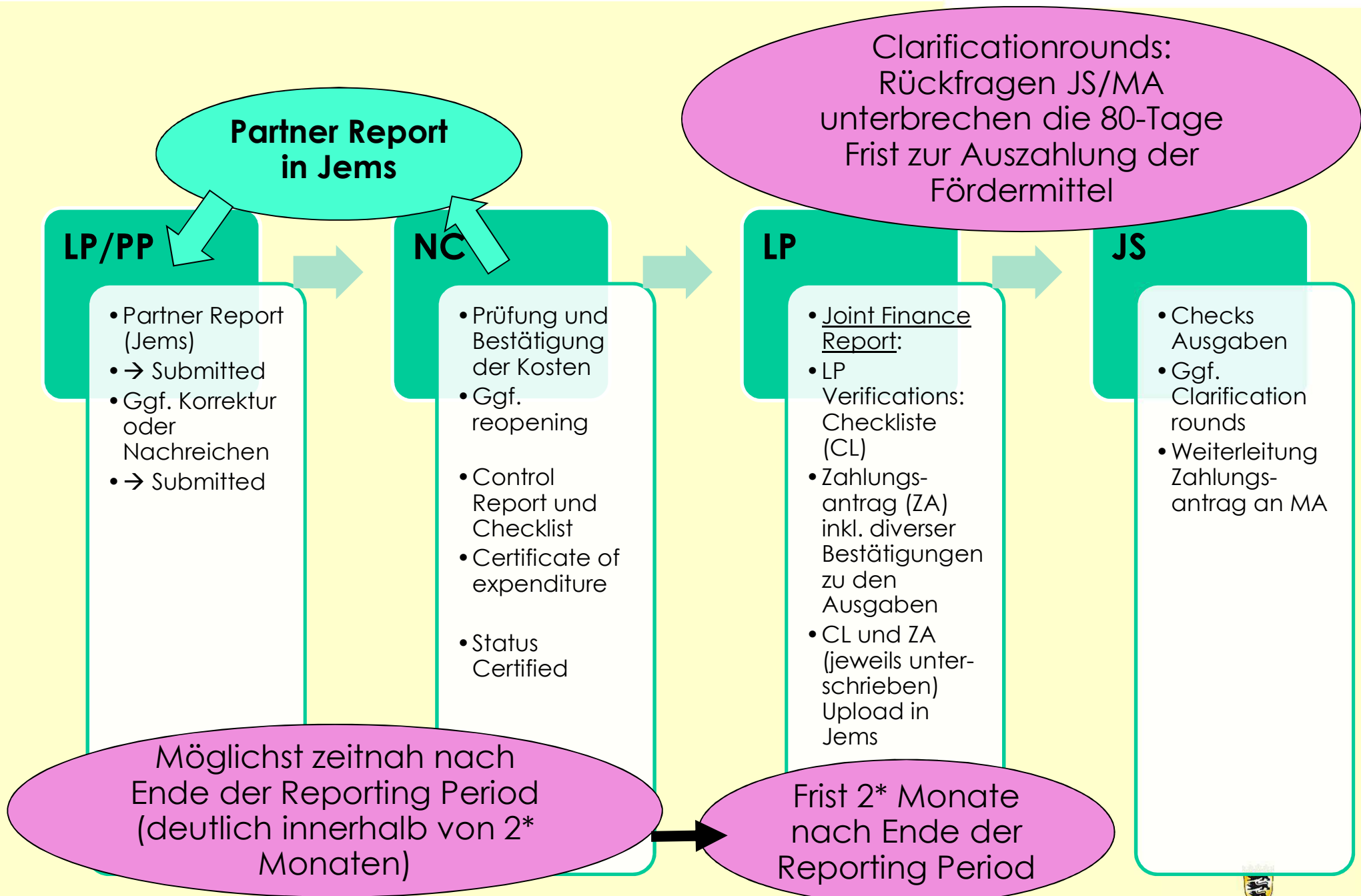


Übersicht Reporting

PM (V2)
Seite 76



Ablauf Finance Reporting



Der Partnerbericht ist ein Projektmanagement-Tool. Die Verwendung des Partnerberichts ist verpflichtend. Im Inhaltsteil des Partnerberichts berichtet der Partner über die im jeweiligen Zeitraum durchgeführten Aktivitäten sowie über Zielgruppen, Leistungen und Outputs. Belege können im entsprechenden Abschnitt in Jems hochgeladen werden.

Der finanzielle Teil des Partnerberichts enthält die „Ausgabenliste“, d. h. eine von den Begünstigten auszufüllende Tabelle, in der alle Kostenpositionen aufgeführt sind, die dem nationalen Controller zur Überprüfung vorgelegt werden. Alle Belege zu den von einem Partner getätigten und geltend gemachten Ausgaben sind Teil des Partnerberichts und werden in der jeweiligen Kostenposition in Jems hochgeladen.

Der nationale Controller wird dann die vom Begünstigten zur Überprüfung vorgelegten Ausgaben entweder bestätigen oder (teilweise oder vollständig) ablehnen. Der vom nationalen Controller überprüfte und bestätigte Betrag ist im „Certificate of expenditure“ anzugeben, den der LP in den gemeinsamen Finanzbericht aufzunehmen hat (siehe Kapitel III.2.3.3).

Es wird dringend empfohlen, dass die Partner ihren jeweiligen Partnerbericht während des gesamten Berichtszeitraums erstellen und nicht bis zum Ende des Zeitraums mit der Fertigstellung warten. Dies ermöglicht eine rechtzeitige Übermittlung an den NC.

Partner Report in Jems

Tutorial (Project Implementation): How to Insert the Partner Report in Jems

<https://youtu.be/Mr5mW5izAAY>

Dashboard / Applications / CE0100161 - TEST PROJECT / PP4 VIER / Partner report R.2

Report identification | Work plan progress | Public procurements | List of expenditures | Contributions | Report annexes | Report export | Financial overview | Submit

A.1 Partner progress report identification

Project ID and acronym	CE0100161 - TEST PROJECT
Partner report ID	R.2
Partner report status	Draft → Submitted → Control ongoing → Certified
Partner number	PP4
Name of the organisation in original language	Vereinigung
Name of the organisation in English	Association
Legal status	Private
Type of partner	Interest groups including NGOs
Co-financing source and rate	ERDF 80,00%
Country	Magyarország (HU)
Local currency (according to InforEuro)	HUF
AF Version linked	5.0

Reporting period start date (DD.MM.YYYY)

Reporting period end date (DD.MM.YYYY)

Reporting period

Reporting in Jems

Tutorial (Project Implementation): How to Insert the Partner Report in Jems

<https://youtu.be/Mr5mW5izAAY>

Dashboard / Applications / CE0100161 - TEST PROJECT / PP6 SECHS

Reporting Partner reports

PP6 SECHS

+ Add Partner Report

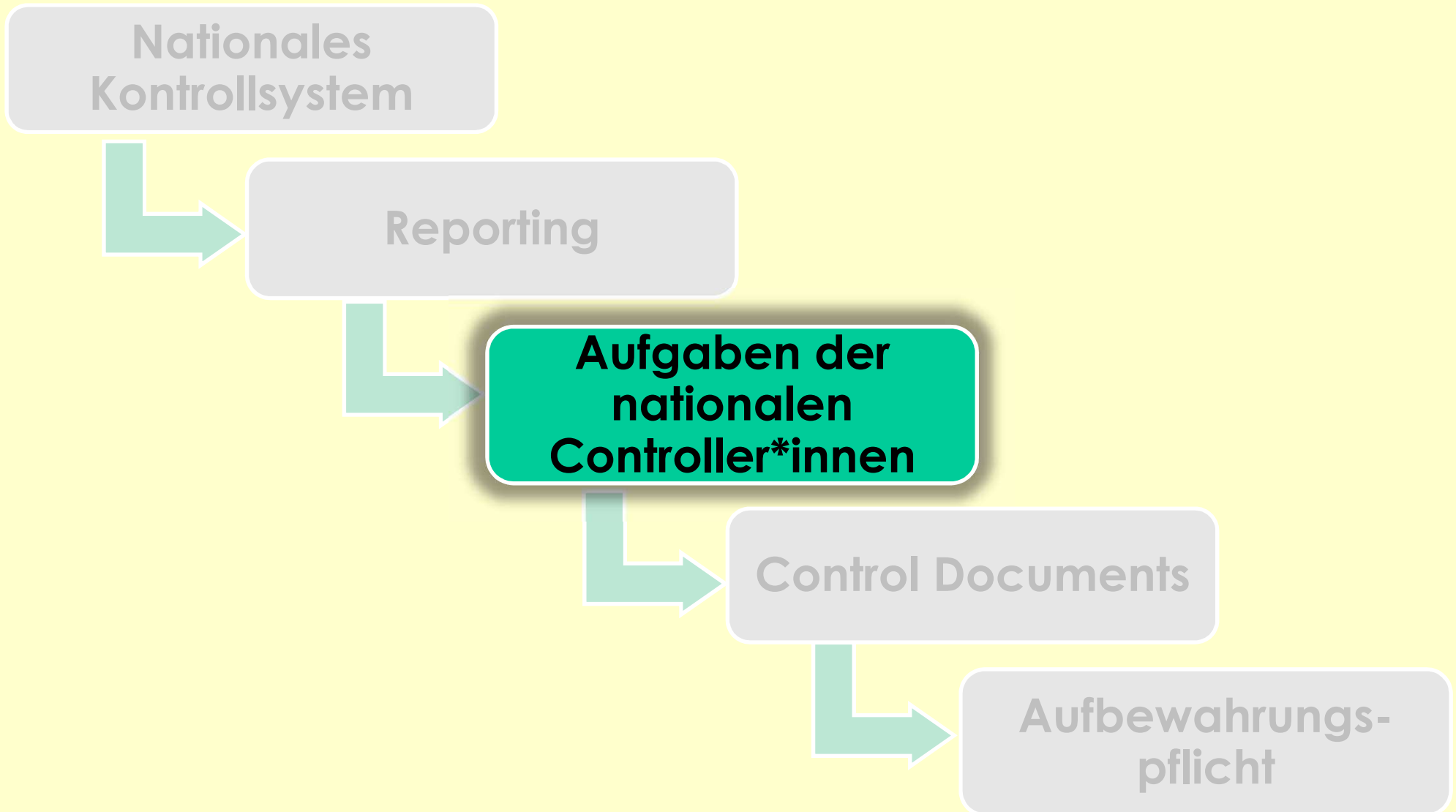
ID	Status	Included in project report	AF version linked	Reporting period	Date of report creation	Date of first submission	Last submission	Amount submitted	Control end date	Total eligible after control	Control	Delete
R.7	Draft		5.0		12.07.2023 14:38							
R.6	Submitted		5.0	Period 4, month 19 - 24	12.07.2023 14:52	12.07.2023 14:57		0,00			Start control	
R.5	Submitted		5.0	Period 3, month 13 - 18	12.07.2023 14:49	12.07.2023 14:50	12.07.2023 16:31	6.318,62			Start control	
R.4	Submitted		5.0		12.07.2023 14:48	12.07.2023 14:48	12.07.2023 14:50	5.000,00			Start control	
R.3	Submitted		5.0	Period 3, month 13 - 18	07.07.2023 16:22	07.07.2023 16:25	12.07.2023 14:49	14.990,00			Start control	
R.2	Certified		5.0	Period 2, month 7 - 12	07.07.2023 16:01	07.07.2023 16:03	07.07.2023 16:52	14.390,00	12.07.2023 14:45	0,00	Open controller ...	
R.1	Certified		5.0	Period 1, month 1 - 6	07.07.2023 15:51	07.07.2023 15:55		10.050,00	12.07.2023 14:54	0,00	Open controller ...	



<https://youtu.be/Mr5mW5izAAy>



Agenda



Prüfung auf **erster** Prüfebene

Schreibtischprüfung

Vor-Ort-Kontrolle

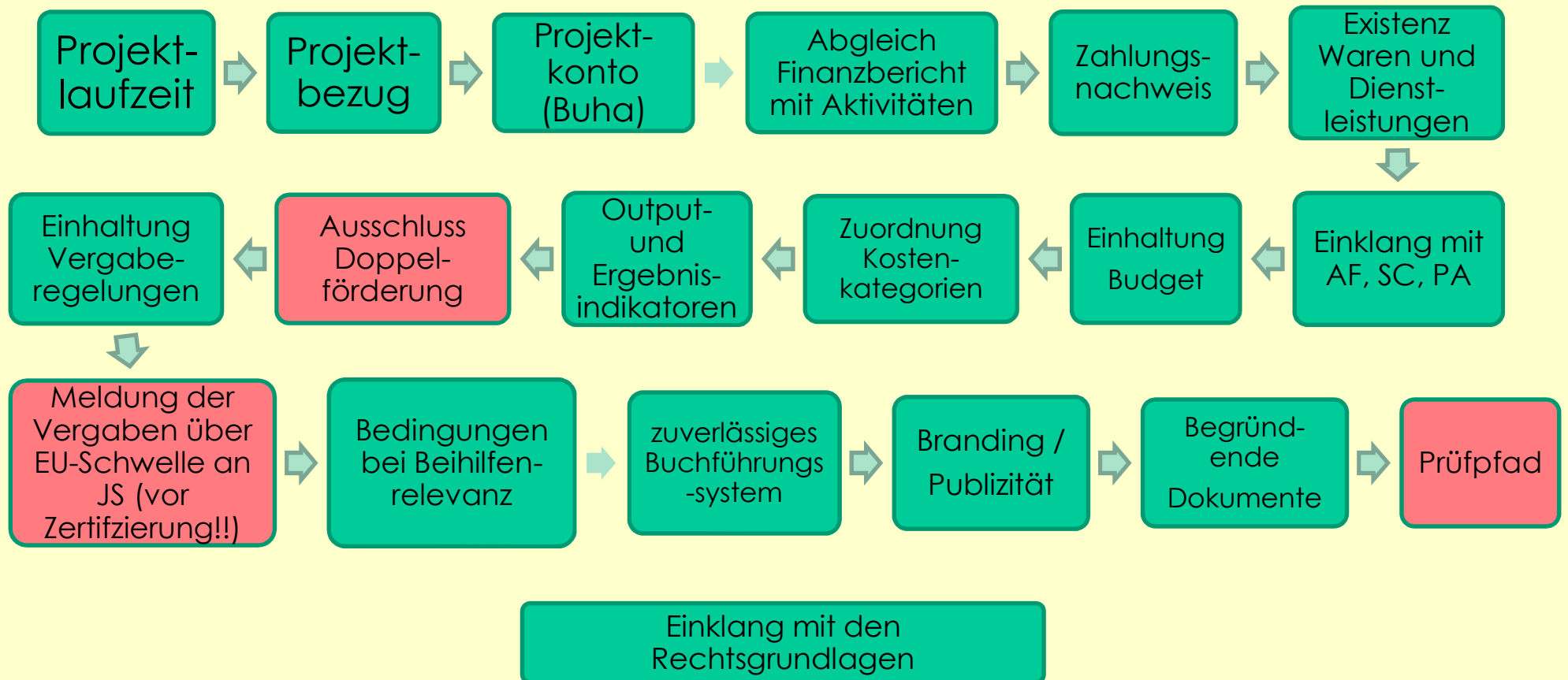
Zertifizierung der förderfähigen Ausgaben

**Nur zertifizierte Ausgaben können zur Förderung
angemeldet werden!!!**

**(im Fall von Nullkosten ist KEINE Zertifizierung
notwendig)**

- Expenditure claimed on a real costs basis relates to the eligible period and has been paid;
- Expenditure relates to an approved project;
- Expenditure complies with programme conditions and with the applicable eligibility rules;
- Supporting documents are sufficient and an adequate audit trail exists;
- In case of flat rates or lump sums conditions for payments have been fulfilled;
- Expenditure complies with State aid rules, procurement rules, branding rules, as well as sustainable development (including environment protection), equal opportunity and non-discrimination requirements;
- The project physically progresses;
- The delivery of products or services is in full compliance with the content of the subsidy contract, including the latest version of the approved application form;
- An effectively functioning accounting system exists on the level of the beneficiary allowing a clear identification of project-related expenditure.

Prüfumfang des NC



Recht- und Ordnungsmäßigkeit der Ausgaben

im Fall von LP
Prüfung der Weiterleitung
Fördermittel

Chronologischer Satz von Buchhaltungsunterlagen, als dokumentarischer Nachweis der Abfolge, der von Begünstigten und Programmorganen zur Umsetzung eines genehmigten Projekts durchgeführten Schritte.

Ordnungsgemäße Führung der Buchhaltungsunterlagen und Belege

Begünstigte



Nationale
Controller*innen

Einrichtung und Aufrechterhaltung eines angemessenen Projektprüfpfads

Grundvoraussetzung für die Förderfähigkeit der geltend gemachten Ausgaben

- Subsidy Contract
- Partnership Agreement
- Application Form (aktuelle Version)
- Adequate Nachweise und Dokumentation aller Outputs und Deliverables
- Für real Costs: alle Unterlagen, die den Aufwand bestätigen (Rechnung, Zahlungsnachweis)
- Dokumentation aller Beschaffungsverfahren (ab dem jeweiligen Schwellenwert)
- Alle anderen Unterlagen, die für jede Kostenkategorie erforderlich sind
- Berichte an NC
- Vom NC ausgestellte Dokumente zur Zertifizierung der förderfähigen Kosten

Separates Buchhaltungskonto oder ein Buchhaltungscode / Kostenstelle

- Muss speziell für das Projekt eingerichtet werden!

Dokumente des Prüfpfads als

- Originale
- beglaubigte Kopien der Originale
- auf allgemein anerkannten Datenträgern
- elektronische Versionen von Originaldokumenten
- Dokumente, die nur in elektronischer Version vorliegen.

Archivierungssystem (physisch oder elektronisch)

- Speicherung von Daten, Aufzeichnungen und Dokumenten über den physischen und finanziellen Fortschritt des Projekts bis zum Ende der Aufbewahrungsfrist gewährleisten
- Elektronische Systeme müssen anerkannten Sicherheitsstandards entsprechen, die gewährleisten, dass gespeicherte Dokumente nationalen rechtlichen Anforderungen entsprechen und für Prüfzwecke zuverlässig sind.

Doppelförderung

Verschiedene
Kofinanzierungs-
quellen

Mehrfache
Geltendmachung
einzelner Belege

Ansatz bei "real costs "
zusätzlich
zur Pauschale

Prüfpfad

Entwertung der
Originalbelege

Klarstellung
Kostenkategorien
(Art. 39 - 44 Interreg-VO)

Buchhaltung /
Projektkonto

Buchhaltung:
Rechnung lässt sich nur
einmal erfassen

Prüfung durch NCs

Vollbelegprüfung 100 %

- der in Jems hochgeladenen Dokumente
- bzw. anhand von Originalen (vor Ort)

Vor-Ort-Kontrollen (VOK)

- mindestens 1x während Projektlaufzeit
- Zeitraum: erste Hälfte der Projektlaufzeit
- bei dieser Gelegenheit Equipment prüfen
- zweite VOK bei Infrastrukturmaßnahme notwendig



Keine VOK (Reminder von JS)

Herausnahme der Kosten aus JPR



VOK stattgefunden

Wiederaufnahme der Kosten im JPR

Dokumentation anhand Vorlagen in Jems

- Control Report
- Control Checklist
- Certificate of Expenditure

Betrugs(verdachts)fälle

Conflict of
Interest

Vergaben über
EU-Schwelle

Meldung an JS
vor
Zertifizierung !!

Fraud
Betrugsfall

mit Vorsatz

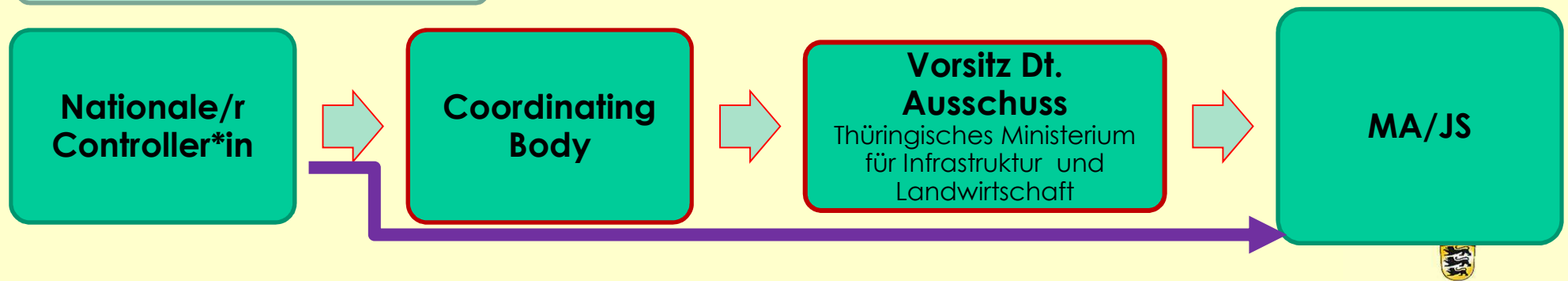
„wissen“ und
„wollen“

Irregularity
Unregelmäßigkeit

„Fehler“

„unbewusst“

Meldeverfahren:



Control Checklist

- Dokumentation der Prüfung
- In Jems
- Ohne Unterschrift

Control Report

- Beschreibung der Methode
- Beschreibung der Ergebnisse
- Ausdruck + Unterschrift nicht erforderlich!

Certificate of expenditure

- Bestätigung der Recht-und Ordnungsmäßigkeit der Ausgaben
- Ausdruck + Unterschrift nicht erforderlich!

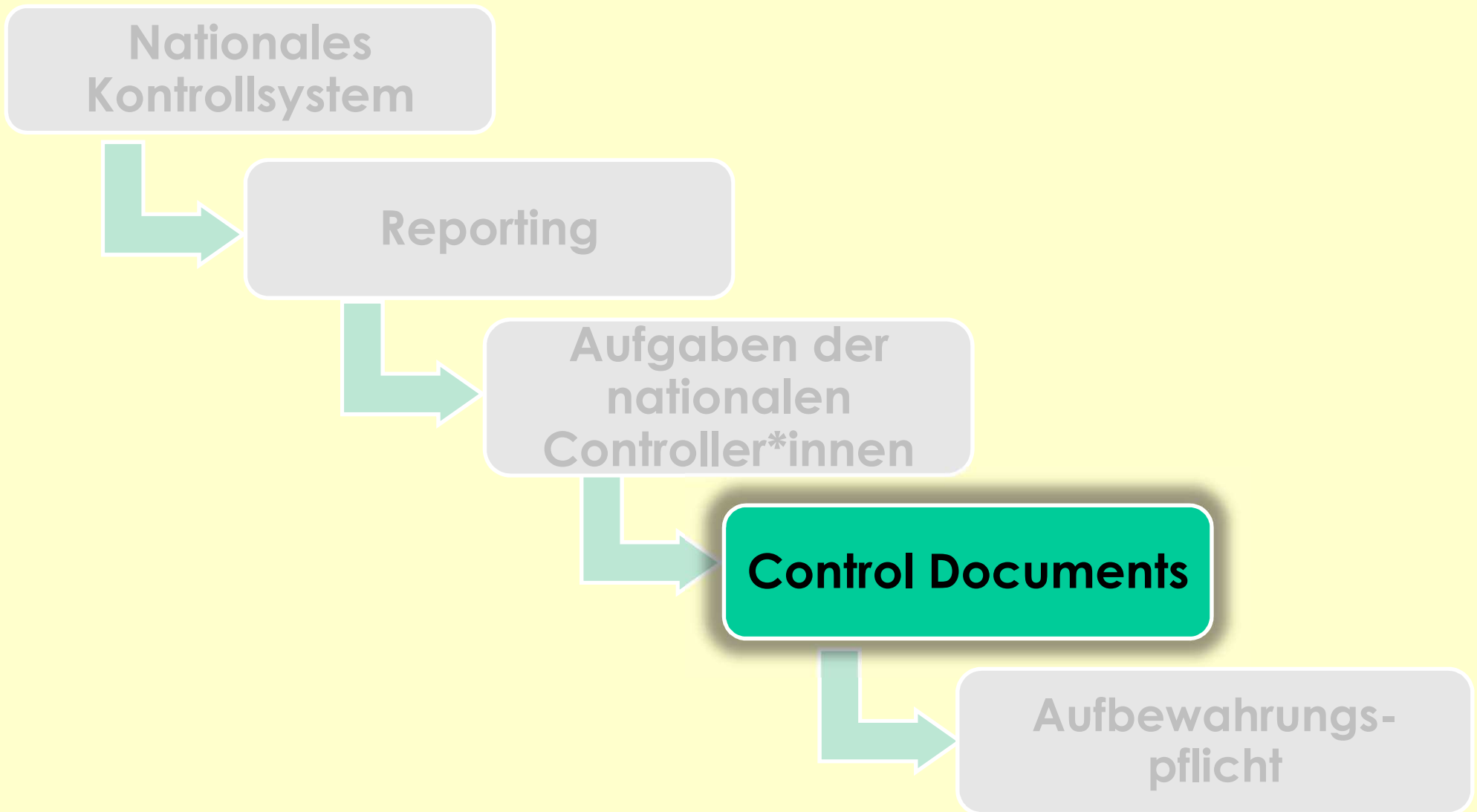
vom
NC in
Jems
Auszu-
füllen

LP

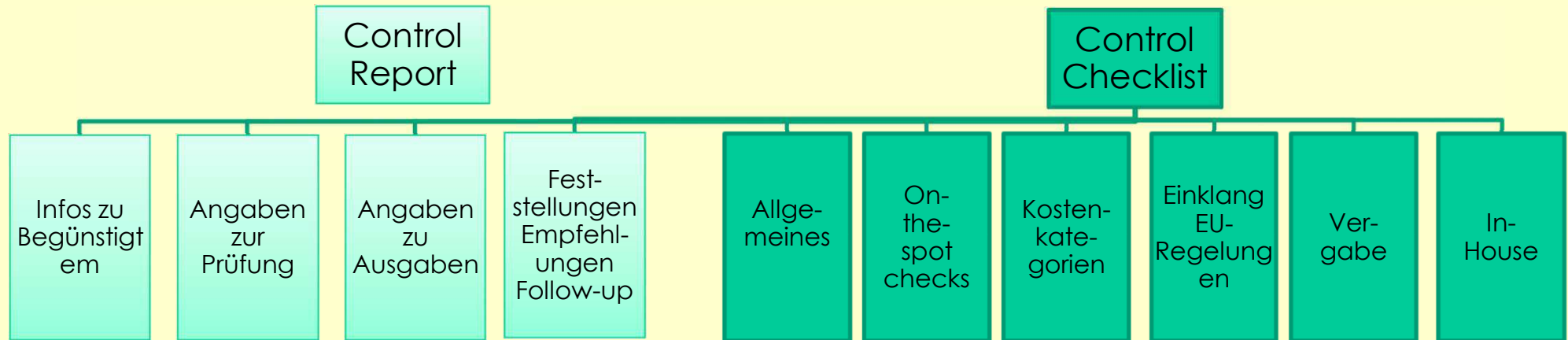
JS



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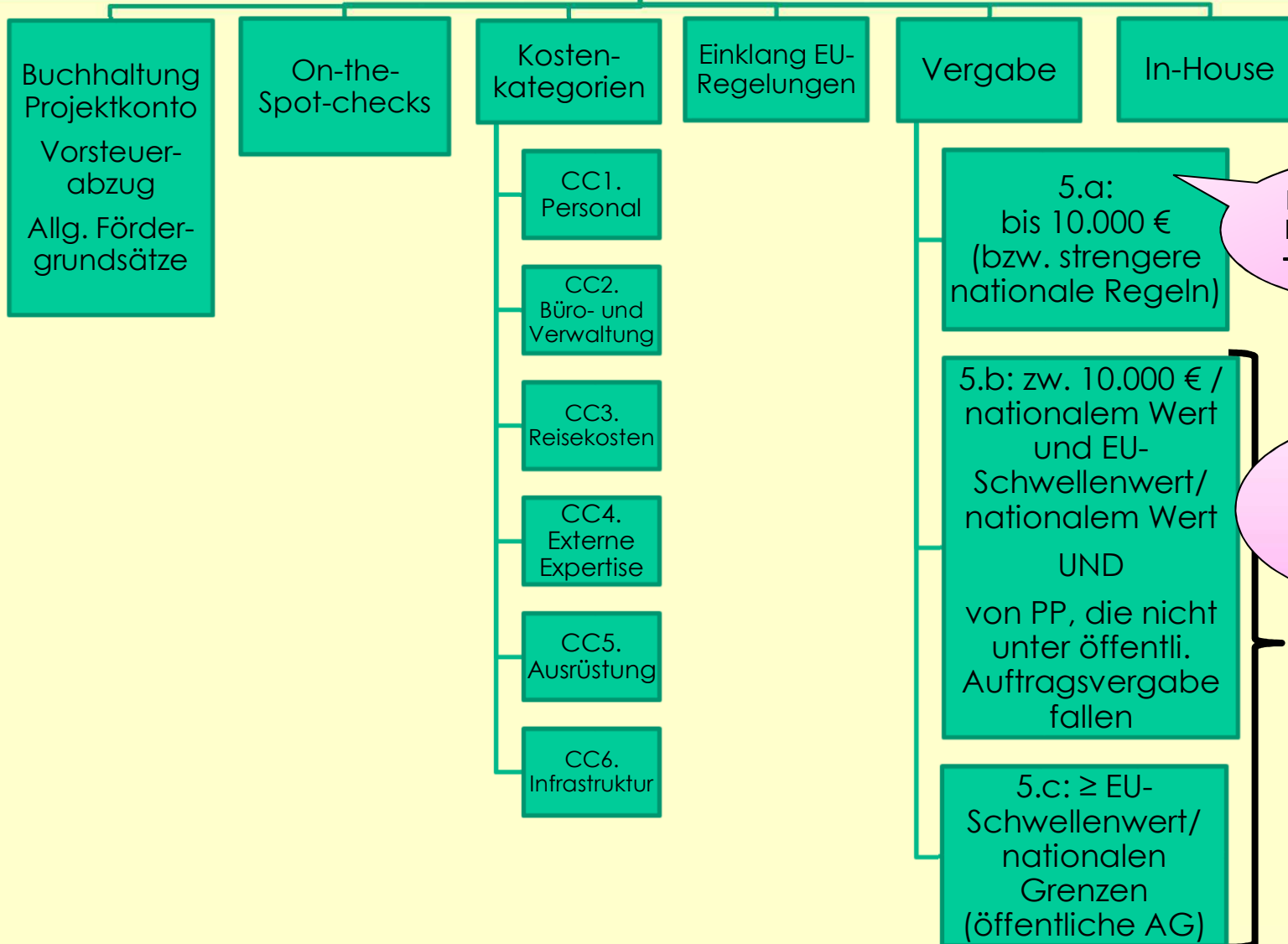
Control Report + Checklist



- Control Report (4 Bereiche)
 - Control Checklist (6 Bereiche)
- vom NC in Jems auszufüllen (Ausdruck und Unterschrift sind nicht erforderlich!!!)

Aktuell noch unklar, ob die Bereiche über verschiedene Checklisten in Jems aufzurufen sind oder allesamt in einer Checkliste bearbeitet werden

Control Checklist



Deutschland
LHO strenger
→ BW 5.000 €

5b + 5c für
jeden
einzelnen
Vorgang
auszufüllen!



Control Checklist

1.3 General verifications	Accepted			Comments ¹
	Yes	No	n.a.	
1) The partnership agreement is signed by the project partner and the latest version is available (filled-in once).	<input type="checkbox"/>	<input type="checkbox"/>		
2) Expenditure claimed on a real costs basis is correctly recorded in the partner accounting system.	<input type="checkbox"/>	<input type="checkbox"/>		
3) Costs are directly related to the project and necessary for its implementation.	<input type="checkbox"/>	<input type="checkbox"/>		
4) Costs are correctly allocated to the relevant cost categories.	<input type="checkbox"/>	<input type="checkbox"/>		
5) Costs are declared only once.	<input type="checkbox"/>	<input type="checkbox"/>		
6) Expenditure has been incurred and paid between the start day of the project and the end date of the reference reporting period and is supported by proof of payment. (Does not apply to flat rates and to the last reporting period).	<input type="checkbox"/>	<input type="checkbox"/>		
7) Expenditure claimed on a real costs basis is supported by invoices or documents of equivalent probative value, which are correct in content and accounting terms.	<input type="checkbox"/>	<input type="checkbox"/>		
8) Non eligible costs according to the Regulations and programme manual section 1.4.2.3 are excluded from the Report.	<input type="checkbox"/>	<input type="checkbox"/>		

¹ A controller should only insert comments when a statement is marked as "NO" or when the controller feels the need to include some additional remarks. This applies throughout the control checklist.

Control Checklist

<p>9) Recoverable VAT for projects with a total project budget above EUR 5M has been deducted.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>10) If programme granted ERDF to the partner as State aid under the General Block Exemption Regulation (GBER), recoverable VAT has not been reported or has been deducted from the total eligible expenditure. <i>(For State aid regime applied, see partner section B.1.9 (D) of the Application form. In case no State aid relevance of the partner, please tick n.a.)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>11) There is evidence that the reported activities linked to real costs have taken place and that the co-financed products and services were delivered or are in progress to be delivered.</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>12) In case of lead partner, previous ERDF payments have been transferred to the relevant project partners.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>13) Claimed expenditure respects the partner total budget and budget per cost category as in the latest version of the approved application form, or deviations remain within the budget flexibility with prior approval of the lead partner.</p>	<input type="checkbox"/>	<input type="checkbox"/>	

Control Checklist

<p>14) In case that programme granted ERDF to the partner as de minimis aid; cumulative expenditure claimed respects the partner total budget. <i>(For State aid regime applied, see partner section B.1.9 (D) of the Application form.)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>15) The source of the partner's contribution (private or public) is correctly indicated in the partner report.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>16) 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 resources please tick n.a.)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>17) If programme granted ERDF to the partner as State aid under the General Block Exemption Regulation (GBER), the partner has not received contribution to its budget from external public sources. <i>(If such partner has received external public contribution to its budget, inform the MA/JS immediately. In case no State aid relevance of the partner, please tick n.a.)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>18) Applicable information, communication and branding rules were complied with.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

„Eigene Ressourcen“ bei z.B. Unis und Hochschulen sind das, was aus den zugewiesenen Haushaltsmitteln, also dem Gesamtbudget der Uni/HS bezahlt wird. Nur was zusätzlich von externen Institutionen noch beigesteuert wird, ist „external“. Insofern ist hier wohl meistens „n.a.“ anzukreuzen.



Control Checklist

2. On-the-spot verifications

On-the-spot verifications	Accepted			Comments
	Yes	No	n.a.	
1) The outcome of the on-the-spot verification of the accounting documents forming part of the audit trail is in line with the outcome of the performed desk verification.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) All documents are correctly archived.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) The accounting system was verified on-the-spot and is effective.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) Equipment and/or any infrastructure/works are in line with the quantity and quality as in the application form or the programme bodies have given their prior consent. (Unless amounts are below the threshold of the budget flexibility rule).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5) Equipment and/or any infrastructure/works are properly realised/installed in the place as indicated in the application form.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6) The applicable rules regarding information, communication and branding are respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



Control Checklist: CC1

3. Eligibility along Cost Categories

3.1 Staff Costs (CC1)

1) Staff costs are reported on a real costs basis in accordance with the AF	<input type="checkbox"/>
2) Staff costs are reported on the basis of the 20 % flat rate in accordance with the AF	<input type="checkbox"/>
3) No staff costs are reported	<input type="checkbox"/>

Real Costs - verifications

	Accepted			Comments
	Yes	No	n.a.	
1) Declared staff costs refer to employees of the project partner or to individuals working under a contract considered as an employment contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
2) For staff costs referring to a natural person working for the beneficiary under a contract other than an employment/work contract all applicable conditions, as listed in chapter I.4.3.1 (ii) of the programme manual are respected.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Control Checklist: CC1

	Yes	No	n.a.	Comments
3) A document clearly stating that the employee works full time on the project/ the percentage of time worked by the employee on the project has been provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) If the staff is involved in several projects, it is ensured that not more than 100% of the working time is reported. (e.g. task assignment documents for all projects do not cover more than 100%).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5) Job description providing the necessary information on the responsibilities related to the project has been provided for all employees working on the project.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6) Expenditure incurred is limited to salary payments and any other costs directly linked to salary payments. (Any other costs directly linked to salary payments incurred and paid by the beneficiary are eligible provided that they are: (i) fixed in an employment document or by law; (ii) in accordance with the legislation referred to in the employment document and with standard practices in the country and/or organisation where the individual staff member is actually working; and (iii) not recoverable by the employer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Control Checklist: CC1

	Yes	No	n.a.	Comments
7) There is no evidence that claimed Staff costs are not adequate in quality and/or quantity to the realised deliverables and outputs as listed in the approved application form.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8) Payslips or other documents of equivalent probative value which allow proof of payment of gross employment costs have been provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9) Staff cost are calculated correctly by applying the percentage stipulated in the working document (and/or the task assignment document of the employee)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10) The periodic staff report has been provided and is signed by both the employee and the supervisor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Control Checklist: CC1

20% flat rate - verifications

	Accepted			Comments
	Yes	No	n.a.	
1) Staff costs are calculated correctly as 20% of the beneficiary's eligible direct costs other than staff costs <i>(Direct costs are limited to External expertise and services costs; equipment costs; and costs for infrastructure and works).</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) The controlled beneficiary has at least one employee involved in the project.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) In case of small companies with no staff, the required self-declaration has been provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Control Checklist: CC4-CC6

3.2 Eligible direct costs other than direct staff costs (40% flat rate)

	Accepted			Comments
	Yes	No	n.a.	
1) The flat rate is calculated correctly as 40% of direct staff costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

3.5. External Expertise and Services Costs (CC4)

External expertise and services were acquired in this reporting period	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, refer also to Section 5 for verifying procurement rules		

3.6. Equipment Costs (CC5)

New equipment is reported	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, refer also to Section 5 for verifying procurement rules		

3.7 Infrastructure and Works Costs (CC6)

New infrastructure and works are reported	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, refer also to Section 5 for verifying procurement rules		



Control Checklist

4. Compliance with other EU rules

	Accepted			Comments
	Yes	No	n.a.	
1) Based on available information, there is no evidence that the project activities do not comply with the EU horizontal objectives of sustainable development .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Based on the available information, there is no evidence that the project activities do not comply with the EU horizontal objectives of equal opportunities, non-discrimination as well as gender equality .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) If applicable, contractual obligations on State Aid , as foreseen in the subsidy contract are fulfilled.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) Information and branding rules of the EU and the programme were complied with.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Control Checklist: Section 5

5. Compliance with procurement rules

This section is repeated (duplicated) for each procurement procedure (button: 'add procurement').

The applicability of the procurement rules depends, among others, on the legal status of the awarding institution. For further information please see chapter I.4.4.1 of the programme manual.

For contracting amounts below EUR 10.000 (excl. VAT - unless the threshold set by the applicable national rules is stricter) section 5.a is to be filled once for all the contracts reported in the period.

For contracting amounts between EUR 10.000 (excl. VAT) and the threshold set by the applicable EU and national rules only section 5.b is to be filled in. For contracting amounts above the threshold set by the applicable EU or national rules section 5.c has to be filled in if the beneficiary falls under the scope of application of the public procurement laws.

In case procurement procedures were already checked during previous reporting periods, the national controller is to include a comment accordingly. In case of a change in the contract, the section has to be filled in again. Any deductions necessary following infringement of procurement rules are to be reported under the respective cost category in this checklist.



Control Checklist: Section 5a

5.a Contracting amounts below EUR 10.000 (excl. VAT) unless the threshold set by the applicable national rules is stricter.

(Applicable to all types of beneficiaries - to be filled in **only once for all contracts**)

Verifications	Accepted			Comments
	Yes	No	n.a.	
1) The adequacy of costs was ensured.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) There is no evidence of artificial splitting of the contract objective/value.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories. (section appears if one of the questions is marked as NO)

Description of findings, observations and limitations	<input type="checkbox"/> n.a.	
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow up measures for the next progress report	<input type="checkbox"/> n.a.	

Control Checklist: Section 5b

5.b Contracting between EUR 10.000 (excl. VAT) and the threshold set by the applicable EU or national rules. For those beneficiaries not falling under the scope of procurement rules this section is to be filled in from EUR 10.000 and above.

(Applicable to all types of beneficiaries - to be duplicated and filled in for each contract)

TITLE OF THE PROCUREMENT - IF APPLICABLE				
Type of procurement	<input type="checkbox"/> services	<input type="checkbox"/> works	<input type="checkbox"/> supply	
Name of purchased services/work/supply				
Name of contractor				
Total amount as per contract (in EUR excl. VAT)				
Verifications	Confirmed			Comments
	Yes	No	n.a.	
1) Adequate market researches were performed and are duly documented (if applicable, according to the national rules and/or programme manual).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) There is no evidence of artificial splitting of the contract objective/value.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) If applicable, any amendment to the contract is in line with the applicable procurement rules without putting into question the validity of the initial procurement procedure? (Only in case a contract amendment/extension has been issued)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



Control Checklist: Section 5c

5.c. Contracting amounts above the threshold set by the applicable National or EU rules (only for institutions falling under the scope of application of the public procurement laws - to be duplicated and filled in for each contract)

TITLE OF THE PROCUREMENT - IF APPLICABLE				
Name of contractor				
Total amount as per contract (In EUR excl. VAT)				
The value of the procured, works, goods or services is above the EU threshold. <input type="checkbox"/> yes <input type="checkbox"/> no				
Type of procurement <input type="checkbox"/> services <input type="checkbox"/> works <input type="checkbox"/> supply				
Procurement procedure chosen (open, restricted, negotiated, direct contracting, etc.).				
Channels/means chosen for publication				
Verifications	Confirmed			Comments
	Yes	No	n.a.	
1) EU, national and any other applicable public procurement rules were observed e.g. Complies with the applicable rules; Publicity requirement were respected; The principles of transparency, Non-discrimination, Equal treatment, effective competition has been complied with; There was a clear distinction between selection and award criteria in the evaluation of the bids; Selection and award criteria and required technical specifications and national permits are	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
transparent, non-discriminatory and ensure equal treatment; Decisions are properly documented and justified). No cases of actual or potential conflict of interest came to the attention of the controller, or the conflict of interest policy was followed where applicable				



Control Checklist: Section 5c

<p>2) The procurement procedure is documented and available (If documentation is not required, please tick n.a. and provide an explanation in the comments section)</p> <p>e.g., Initial cost estimate made by the project partner to identify the applicable public procurement procedure; Request for offers or procurement publication/notice; Terms of reference (TOR); Offers/quotes received; Report on assessment of bids (evaluation/selection report); Information on acceptance and rejection (notification of bidders); Legal remedies / contradictory procedure / complaints; The contract including any amendments and in line with the selected offer, etc.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>3) There is no evidence of artificial splitting of the contract objective/value.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>4) If applicable, any amendment to the contract is in line with the relevant public procurement rules without any relevant impact on the validity of the initial procurement procedure. (Only if the contract was amended or extended).</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>5) If the partner organisation decided to award the contract directly (negotiated procedure without prior publication), the decision is justified and documented. For direct awards because of</p> <ul style="list-style-type: none"> ▪ Urgency: it is proven that the urgency is due to unforeseeable circumstances. ▪ Technical/exclusivity reasons: it is ruled out (based on objective evidence) that any other supplies is capable of providing the services.), etc. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>6) Contract(s) is/are in line with the selected offer(s).</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>7) In case of procurement above the EU threshold, the obligatory information on the ultimate beneficial owner of the contractor and, where applicable, the subcontractor(s) has been provided.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



Control Checklist: Section 5

Beispiel BW für
Dienstleistungen
(PP = öffentl. AG)

5a

$\leq 5.000 \text{ €}$

(Kommunen 6.000 €)

5b

$> 5.000 \text{ €} \leq 50.000 \text{ €}$ (Verhandlungsvergabe)

$> 5.000 \text{ €} \leq 100.000 \text{ €}$ (beschr. Ausschreibung)

5c

$> 50.000 \text{ €}$

$> 100.000 \text{ €}$

5b) bis zum Auftragswert für alle
Vergaben, für die eine
Verhandlungsvergabe bzw. eine
beschränkte Ausschreibung
zulässig ist

Control Checklist: Section 5

Beispiel SN für
Dienstleistungen
(PP = öffentl. AG)

5a

$\leq 5.000 \text{ €}$

5b

$> 5.000 \text{ €} \leq 215.000 \text{ €}$

5c

$> 215.000 \text{ €}$

5b) bis zum Auftragswert für alle
Vergaben, für die eine
Verhandlungsvergabe bzw. eine
beschränkte Ausschreibung
zulässig ist

Control Checklist: Section 5

Beispiel BY für
Dienstleistungen
(PP = öffentl. AG)

5a
 $\leq 10.000 \text{ €}$ (25.000 €)
(befristet bis 31.12.2023 danach 5.000 €)

5b
 $> 10.000 \text{ €} \leq 215.000 \text{ €}$
(befristet bis 31.12.2023 danach $> 5.000 \leq 100.000 \text{ €}$)

5c
 $> 215.000 \text{ €}$
(befristet bis 31.12.2023 danach $> 100.000 \text{ €}$)

5b) bis zum Auftragswert für alle
Vergaben, für die eine
Verhandlungsvergabe bzw. eine
beschränkte Ausschreibung
zulässig ist

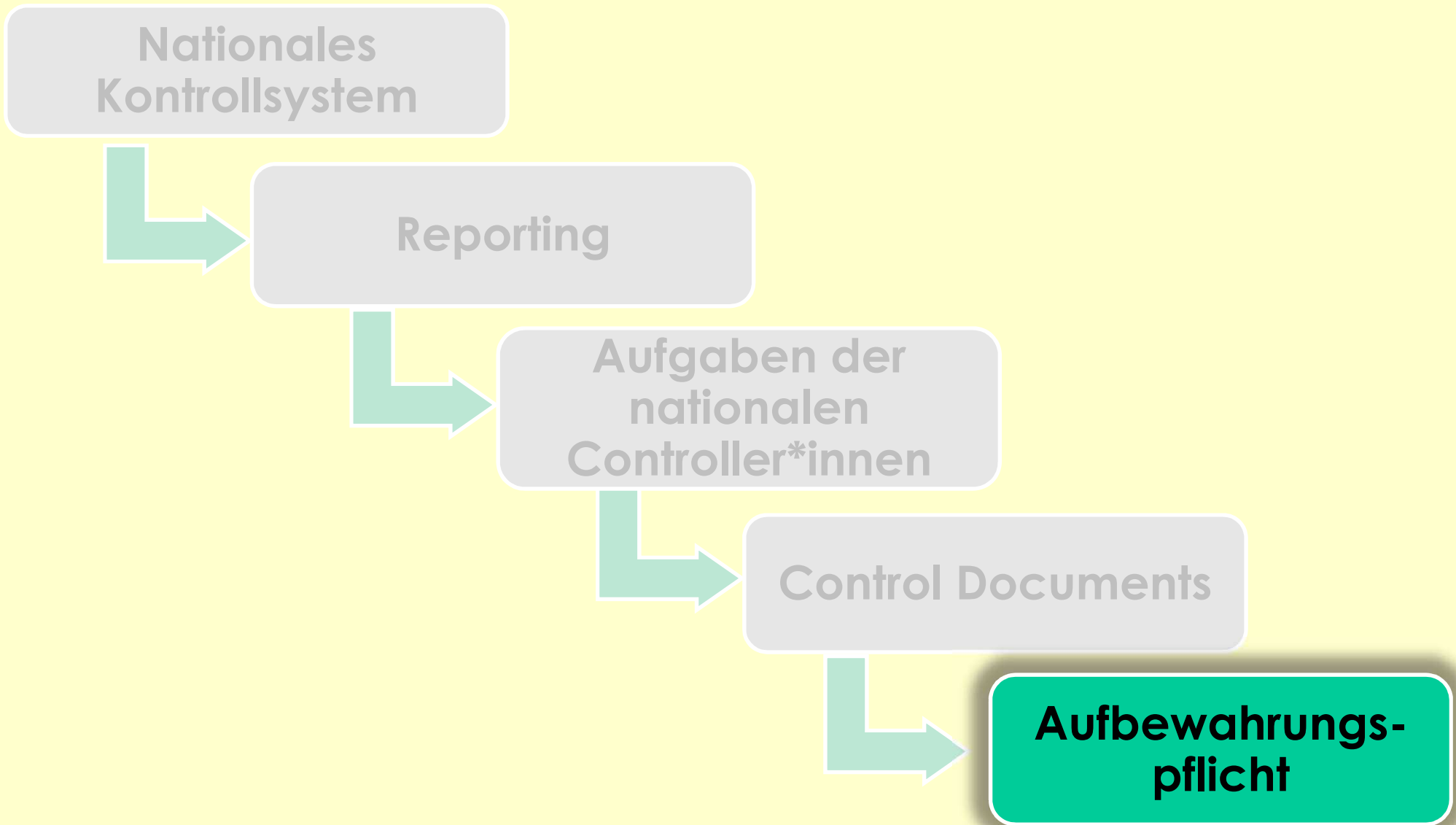
Control Checklist

6. In-house subcontracting and contracts for the cooperation between public bodies

	Accepted			Comments
	Yes	No	n.a.	
Name of the contracted institution				
1) In case of in-house subcontracting and contracts for the cooperation between public bodies all requirements specified under chapter I.4.4.1 (Exemption from public procurement rules) of the programme manual are fulfilled.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2) Costs were charged on a real-costs basis, thus without any profit margin (with the exception of office and administrative expenditure, to be calculated as a flat rate of 15 % of eligible direct staff costs, travel costs, to be calculated as flat rate on the country level and in case of eligible direct costs other than direct staff costs, to be calculated as 40% flat rate option).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3) Costs were accounted under the relevant cost category according to the nature of the service provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4) Costs were accounted under the applicable general and specific provisions on eligibility, reporting and audit trail of the specific cost categories.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



Agenda



Alle für den Prüfpfad
erforderlichen
Dokumente, müssen in
den Räumlichkeiten
des jeweiligen PP
verfügbar bleiben!

**mindestens 5
Jahre**

- Beginn: 31. Dezember, der auf die letzte Auszahlung von MA an LP folgt
- Information über exaktes Startdatum durch MA/JS an LP und dessen NC (LP → PP)
längere Aufbewahrungsfristen aufgrund nat. Regeln bleiben unberührt
- Ausnahme: bei Vorliegen von Beihilfen (10 Jahre)
- Unterbrechung der Frist durch Gerichtsverfahren oder auf Antrag der KOM

Vielen Dank für Ihr Interesse!

Ansprechpartner bei Fragen
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