

# Interreg Baltic Sea Region

## First level control report incl. checklist

Version 3.0 of 2 March 2020

### A. First level control report

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 controlled project partner and to the lead partner for validation of the project's overall progress report.

#### 1. Project and partner report

1.1 Project title	Strengthening smart specialisation by fostering transnational cooperation - GoSmart BSR		
1.2 Project acronym	GoSmart BSR	1.3 Project No.	R041
1.4 Partner report no.	6	Final report	<input type="checkbox"/>
1.5 Reporting period	from 01.04.2020	to	30.09.2020

#### 2. Project partner

2.1 Number	1
2.2 Organisation	Bialystok University of Technology

#### 3. Designated first level controller

3.1 Name	Dorota Janicka
3.2 Organisation	Center of European Projects
3.3 Job title	First Level Controller
3.4 Division/unit/department	Control Unit
3.5 Address	Domaniewska 39a
3.6 Country	Poland
3.7 Telephone	+48 22 378 31 00
3.8 Email	dorota.rusak@flc-cpe.pl

## 4. Control information

4.1 Expenditure declared to the controller [EUR] 45.240,24

4.2 Expenditure accepted and certified [EUR] 45.240,24

*If the expenditure declared to the controller is higher than the expenditure accepted and certified, please indicate the expenditure, which was deducted from the partner report, in the section "11. First level control certificate" of the partner report.*

4.3 How much of the partner's expenditure have you checked? ☐ 100% ☒ <100%

*Controllers are expected to check 100% of the expenditure. If less than 100% was checked, the sampling method has to be described.*

### 4.3.1 Describe the sampling method

In case of sampling, the controls must be comprehensive in relation to the various expenditure categories. The basic sample includes a minimum of 10% of the amount of expenditure from the list of expenditure (however not less than 5 single items if the list is short). A professional judgment in assessing sampling risk was applied. The controller analyse the chosen sample in order to assess:

- if it includes expenditures which amounts considerably exceed the average amounts of all declared expenditures,
- if verification of selected expenditures will provide reasonable assurance that other items of the population are free from errors/irregularities (e.g. identified during previous administrative or on the spot checks of the project).

The applied sample method is always documented by the controller, in particularly as regards:

- population, - random method,- list of expenditures selected in the basic sample,- list of expenditures selected in the complementary sample,- justification for basic and complementary sample.

An obligatory sample includes:

- public procurement above national and EU threshold - the remuneration of the staff newly employed in the project or staff salaries which have not been subject to controll yet.

If the controller detects any errors/irregularities in the chosen basic sample that may have an impact on other expenditures out of the sample he/she determines the size of the complementary sample based on his/her professional judgment.

Where in a sample is identified error or irregularity in respect of the expenditure, and in the report are not included in the sample - expenses of the same type and / or of the same nature, the controller extends the attempt of these expenses.

2. Where in the sample controller finds serious errors the sample can be extended.

By the occurrence of serious violations must be understood situations where:

- a) The value of ineligible expenditure in the sample exceeds the threshold of 5% of the total budget of the project in the budget line or EUR 1 000 controlled report,
- b) The controller received a reasonable suspicion that found ineligible expenditure arising from actions incompatible with project objectives and/or do not reflect project results,
- c) The controller received a reasonable suspicion that detected ineligible expenditure are the result of fraud by a partner.

3. If the controller determines the occurrence of any of the conditions in point 2, which can occur together or separately, in a given budget line, additional expenditures selected from the remaining expenditures in this budget line. The basic and further samples are increased by 10%.

In case of BL1 staff costs - the sampling includes: W.U., A.D., K.Ł., K.M.,B.W.

In case of BL4 - S52LHKLMZ.

#### 4.4 Type of control carried out

☒ desk-based ☐ on-the-spot check ☐ other

##### 4.4.1 Please describe:

The following documents were verified: Payment slips, labor contracts, invoices, accounting documents of equivalent probative value, payment proofs, print-outs of accounting operations on the specific accounts kept for the project.

#### 4.5 On-the-spot check(s)

*One on-the-spot check is obligatory per project partner in the project lifetime, except when a documented sampling method is applied and allowed by the Programme country. If an on-the-spot check was carried out, please indicate it in the section "11. First level control certificate" of the partner report.*

Date:  Place: ☐ premises of the project partner ☐ place of project outputs ☐ other

Add lines

Delete lines

#### 4.6 Format in which documents were made available

☐ original ☐ copies (e.g. certified) ☒ electronic

#### 4.7 Comments:

Documents were prepared properly.

### 5. Follow-up measures from previous reports

*If any findings/issues are still open from the previous report(s), describe the follow-up measures recommended by the first level controller and actions implemented by the project partner. Conclude on their effectiveness.*

n/a

### 6. Description of findings/observations/reservations

*Specify the findings, observations and reservations, if any, that you made during your checks for this report.*

n/a

### 7. Conclusions and recommendations

*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.*

n/a

## 8. Follow-up measures for the next report

n/a

## 9. Controller's signature

Place	Warsaw
Date	
Name	Dorota Janicka
Signature	

**This document cannot be modified in any of its general contents but has to be filled in its specifics linked to the recent first level control. This confirmation has to be filled and signed by the first level controller. In case of non-compliance of this document, the corresponding payment procedure will not be initiated.**

## B. First level control checklist

### 1. Relevant documents

	Control question	Yes	No	N/A	
Are the following documents available for the first level control?					
1.1	Subsidy contract	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
1.2	Application form/Project data	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
1.3	Partnership agreement (signed by project partner)	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
1.4	Partner report, including 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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>

### 2. General checks

	Control question	Yes	No	N/A	
2.1	As far as evident the partner still has the same legal status as stated in the latest approved application form.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
2.2	Does the partner contribution come from the partner's own resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
<b>Comments/Follow-up :</b>					
Basing on the Partner's declaration the Partner's contribution comes from own resources					
2.3	Please confirm (answer "yes") that there is no evidence that the expenditure has already been reimbursed by any other funding source (EU, regional, local or other).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
<b>Comments/Follow-up :</b>					
The partner provided a statement on avoiding double financing in the project					
2.4	Are there mechanisms in place to avoid double-financing?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
<b>Comments/Follow-up :</b>					
The Partner provided a statement on avoiding double financing in the project. On the accounting documents or on supplement to the accounting documents, the partner confirmed that the expenditure refers to the project.					
2.5	Was recoverable VAT deducted? <i>If the project partner is not entitled to recover the VAT, please select 'N/A'.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<b>Comments/Follow-up :</b>					
The PP is not entitled to VAT recovery according to Partner declaration.					
2.6	General comments, recommendations, points to follow-up:				
					<input type="button" value="Comment"/>

### 3. Accounting and audit trail

Control question

Yes No N/A

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	<input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
<b>Comments/Follow-up :</b> An adequate accounting code to the project is 976XX			
3.2	Are the amounts paid accurately recorded in the accounting system? <i>Not applicable for flat rates, standard scales of unit costs or lump sums.</i>	<input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
3.3	Are all costs declared only once, i.e. not already reported in this or any of the previous reporting periods?	<input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
3.4	Has all expenditure been incurred within the eligible Programme area? Has prior approval (if required) from the Programme been obtained? (please describe in the comments field)	<input type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
<b>Comments/Follow-up :</b> There was an external expenditure: standard language editing for scientific article. JS / MA confirms the eligibility of the expenditure. Approval from the Programme has been obtained.			
3.5	Has all ERDF expenditure been incurred inside the Union part of the Programme area? Please confirm that ERDF expenditure incurred outside the Union part of the Programme area has been reported according the Programme rules.	<input type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
<b>Comments/Follow-up :</b> Expenditure incurred outside the Union part of the Programme area has been reported according the Programme rules.			
3.6	Has each reported expenditure been supported by an invoice or an accounting document of equivalent probative value that is complete and accurate in accounting terms?	<input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
3.7	Has each expenditure been supported by a payment proof (e.g. bank account statements, bank transfer confirmations, cash receipts)? <i>Not applicable for flat rates, standard scales of unit costs or lump sums.</i>	<input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
3.8	Have the costs been correctly allocated to the budget lines?	<input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
3.9	Has the partner's budget by budget lines been respected? Has the excess spending been approved by the lead partner or fallen within the flexibility agreed with the lead partner?	<input type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>
<b>Comments/Follow-up :</b> The excess spending fallen within the flexibility			
3.10	Is the amount of reported expenditure within the project partner's total budget?	<input checked="" type="checkbox"/> <input type="checkbox"/>	<a href="#">Comment</a>

<p>3.11 Is the exchange rate used for the conversion into euros correctly applied, using the monthly exchange rate of the European Commission in the month during which the partner report was submitted to the first level controller?</p> <p>Date when the partner report was submitted to the controller.</p>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<div style="border: 1px solid black; padding: 2px; width: fit-content; float: right;">13.10.2020</div>		
<p>3.12 Has the partner received from the lead partner the Programme's co-financing from the previous periods?</p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;">         Payments are received from MA. LP made transfers for other partners.       </div>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p>3.13 Does the account, from which the payments are made and received, belong to the partner organisation? In case of deviations (e.g. trustee accounts held by the externalised project management) please confirm that this is a legal set-up.</p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;">         Owner's name is stipulated on the print-out of bank statement.       </div>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<p>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 excluded?</p> <p>In particular:</p> <ul style="list-style-type: none"> <li>interest on debt</li> <li>finances</li> <li>financial penalties</li> <li>costs related to fluctuation of foreign exchange rate</li> <li>gifts that are not related to the promotion communication, publicity and information or that exceed EUR 50</li> <li>in-kind contributions (except unpaid voluntary work which is eligible in Interreg Baltic Sea Region).</li> </ul>	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<p>3.15 As far as evident, were (net) revenues deducted from the total reported eligible costs?</p> <p><i>If there are no revenues or the activity is implemented under State aid scheme, please tick N/A.</i></p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;">         There is no evidence of revenues in the report, partner confirmed above and submitted the self declaration.       </div>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p>3.16 Is there evidence that reported activities have taken place and that co-financed products and services were delivered or are in the process to being delivered?</p> <p><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></p>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>

#### Comments/Follow-up :

Submitted documentation contained information according to which the FLC gained reasonable assurance that co-financed products were delivered and reported activities had taken place.

3.17 Are all costs directly related to the project and necessary for the development or implementation of the project? ☒ ☐

[Comment](#)

#### Comments/Follow-up :

BL4.002 - the cost of linguistic proofreading of a scientific article. The article hasn't been published yet. JS / MA confirms the eligibility of the expenditure.

3.18 General comments, recommendations, points to follow-up:

[Comment](#)

## 4. Budget lines

### Budget line 1 - Staff costs

If costs under this budget line are included in the report please tick here ☒

Control question	Yes	No	N/A	
4.1 Is the expenditure related only to staff/employees directly employed by the organisation which is officially listed as a project partner in the application form or natural persons that work under a contract considered as an employment contract according to the national law?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<a href="#">Comment</a>
4.2 Was the compulsory "Staff cost tool" used for calculation of the staff costs of every employee working for the project?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<a href="#">Comment</a>
4.3 Is the "Staff cost tool" completed with the correct data and in a correct way?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<a href="#">Comment</a>
4.4 The staff costs are calculated according in the following way:				<a href="#">Comment</a>
1. Person employed by the partner organisation working <b>full-time</b> on the project	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
2. Person employed by the partner organisation working <b>partly</b> on the project at a <b>fixed percentage</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
3. Person employed by the partner organisation working <b>partly</b> on the project at a <b>flexible percentage</b> (flexible number of hours per month)				
a. Calculation based on the monthly contractual hours as indicated in the employment contract	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
b. Calculation based on dividing the latest documented annual gross employment costs (= gross employment costs for 12 consecutive months before the person started the work for the project resp. before the start of the relevant reporting period) by 1,720 hours.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4. Person employed by the partner organisation based on a contracted hourly rate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		

**Comments/Follow-up :**

16 person employed by the partner organisation working partly on the project at a fixed percentage.  
1 person (R.G.) employed by the partner organisation, based on a contracted hourly rate. Total 17.



<p>4.5 Where relevant, the following documents are available:</p> <ul style="list-style-type: none"> <li>work contract or equivalent</li> <li>job description or equivalent</li> <li>payslips (or similar)</li> <li>payment proofs</li> <li>time sheet (relevant for the calculation option 3 and 4 in the question 4.4)</li> </ul>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<p>4.6 Provided a person works in several projects, please confirm that there is no evidence that the total number of working hours declared exceeds the total eligible working time of the employee (no double-financing).</p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;">         Partner confirmed it through self-declaration.       </div>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<p>4.7 General comments, recommendations, points to follow-up:</p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;">         In case of BL1 staff costs - the sampling includes: W.U., A.D., K.Ł., K.M.,B.W.       </div>		<input type="button" value="Comment"/>

#### Budget line 2 - Office and administrative expenditure

Control question	Yes	No	N/A	
4.8 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
4.9 General comments, recommendations, points to follow-up:				<input type="button" value="Comment"/>

#### Budget line 3 - Travel and accommodation costs

If costs under this budget line are included in the report please tick here ☐

#### Budget line 4 - External expertise and service costs

If costs under this budget line are included in the report please tick here ☒

Control question	Yes	No	N/A	
4.15 Are the deliverables available, identifiable and in compliance with the contract/agreement concluded between the project partner and the service provider and in compliance with invoices/requests for reimbursement?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
<i>As for all other expenditure items, check that the external expertise and services were contracted in compliance with public procurement rules.</i>				
4.16 Is the expenditure related to items foreseen under this budget line in the specifications provided in the application form/project data?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
4.17 As far as evident, are the providers of services or expertise different from the project partner organisations and their employees?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>

4.18 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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
4.19 General comments, recommendations, points to follow-up:	<input type="button" value="Comment"/>			

#### Budget line 5 – Equipment expenditure

If costs under this budget line are included in the report please tick here ☐

#### Budget line 6 – Infrastructure and works

If costs under this budget line are included in the report please tick here ☐

#### Budget line 7 – Expenditure for specific project activities

If costs under this budget line are included in the report please tick here ☐

### 5. Public Procurement

	Control question	Yes	No	N/A	
5.1	Has the controlled organisation observed European, Programme, national, regional and internal public procurement rules?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
	<p><i>For cases above EUR 10,000, please indicate in the comments section:</i></p> <ul style="list-style-type: none"> <li>• The relevant threshold</li> <li>• The procedure (open, restricted, negotiated, direct contracting, bid-at-three rule etc.)</li> <li>• Degree of publicity/media applying to this threshold</li> <li>• Title of contracts/name of contractor falling under this threshold</li> <li>• A conclusion about the adequacy of the procedure</li> </ul> <p><i>Pay particular attention to contracts awarded below the EU-threshold and especially to contracts that are awarded directly.</i></p> <p><b>Comments/Follow-up :</b></p> <div> Procedures below national threshold:  - contract nr RO-410.08.81.2.2796.GS.2018 dated 23.01.2018 (verified in PR1) - procurement below 30 000 EUR - contract concluded with R. G. (Researcher on Transnational Smart Specialization). </div>				
5.2	Have the principles of transparency, non-discrimination, equal treatment and effective competition been respected, including for items below the EU threshold?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
	<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> <p><b>Comments/Follow-up :</b></p> <div> Documentation proving adequacy of costs was provided (e.g. according to internal rules, protocols of market research). </div>				

<p>5.3 Is full documentation of the procurement procedure available? It usually includes the following:</p> <ul style="list-style-type: none"> <li>• <i>Initial cost estimate made by the project partner to identify the applicable public procurement procedure</i></li> <li>• <i>Request for offers or procurement publication / notice</i></li> <li>• <i>Terms of reference</i></li> <li>• <i>Offers/quotes received</i></li> <li>• <i>Report on assessment of bids (evaluation/selection report)</i></li> <li>• <i>Information on acceptance and rejection (notification of bidders)</i></li> <li>• <i>Contract including any amendments</i></li> </ul> <p><i>In case documentation is not required, please tick N/A and provide an explanation in the comments section.</i></p>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p>5.4 In case it is relevant, were the contracts advertised in the Official Journal of the European Union?</p>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p><b>Among others, please check following:</b></p>		
<p>5.5 Are the contracts in line with the selected offers?</p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;"> <p>The contract wasn't signed, but invoices are issued in accordance with the offers.</p> </div>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p>5.6 Please confirm (answer "yes") that there has been no artificial splitting of the contract objective/value in order to avoid public procurement requirements.</p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;"> <p>There were no artificial splitting of the contract objective/value during the reporting period.</p> </div>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p>5.7 Has any contract been amended or extended?</p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;"> <p>No contracts have been amended during the reporting period.</p> </div>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p>5.8 <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)?</p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;"> <p>There have been no tenders during the reporting period.</p> </div>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p>5.9 <i>For direct awards because of</i></p> <ul style="list-style-type: none"> <li>• <i>Urgency:</i> is it proven that the urgency is due to unforeseeable circumstances?</li> <li>• <i>Technical/exclusivity reasons:</i> is it ruled out (based on objective evidence) that any other supplier is capable of providing the services?</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>

### Comments/Follow-up :

There have been no direct awards during the reporting period.

5.10 Have invoices been issued and payments been done in line with the procurement budget and the amounts fixed in the contract/the accepted offer (global price, unit prices)? ☒ ☐ ☐ [Comment](#)

5.11 Bid-at-three rule ☐ ☐ ☒ [Comment](#)  
Do the purchases of equipment, investment or external services below the national threshold and above EUR 10,000.00 (without VAT) comply with the Programme's bid-at-three rule? In that respect please see the note about non-discrimination and equal treatment.  
*Please note: According to the jurisdiction of the European Court of Justice, the contracting authorities have to comply with the principles of non-discrimination and equal treatment laid down in the EC treaty, even below the EC thresholds. Based on these requests the European Court of Justice states an obligation of transparency and requests the contracting authority to ensure "a degree of advertising sufficient to enable the services market to be opened up to competition".*

### Comments/Follow-up :

There have been no purchases above 10,000.00 EUR during the reporting period.

5.12 General comments, recommendations, points to follow-up: [Comment](#)

## 6. Information and publicity rules

	Control question	Yes	No	N/A	
6.1	Please confirm the compliance with the following: When a project partner (i.e. institution, organisation) or a project maintains a website, this website should include a short description of the project, proportionate to the level of support, including its aims and results, and highlighting the financial support from the Programme/European Union. It shall also adhere to 6.3.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<a href="#">Comment</a>
6.2	Has the partner organisation placed at least one poster with information about the project (minimum size A3) at a location readily visible to the public? The poster shall adhere with 6.3. and display the objective of the project as well as the amount of EU financial support.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<a href="#">Comment</a>
6.3	Please confirm that where relevant the project information and communication measures have displayed the support from the Programme and the EU funds as follows:				
	a) the European Union emblem in accordance with the technical characteristics specified in the European Commission Implementation Regulation(EU) 821/2014, together with a reference to the European Union;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<a href="#">Comment</a>
	b) a reference to the EU funding source(s). The reference shall read as follows: European Union (European Regional Development Fund) in English or respective national language; and	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
	c) the Programme logo	<input checked="" type="checkbox"/>	<input type="checkbox"/>		

<p>6.4 Please confirm that every equipment item that is a <b>part of a project's investment(s)</b> and which is partially or fully financed by the Programme has been marked with a label containing the following elements:</p> <ul style="list-style-type: none"> <li>the European Union emblem;</li> <li>a reference to the EU funding source(s); and</li> <li>the Programme logo.</li> </ul> <p>The label must not be removed even after the finalisation of the project.  <i>If there was no investment(s) planned in the application form, please select "N/A".</i></p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; height: 30px; margin-top: 5px;"></div>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A         </div> <div style="border: 1px solid black; padding: 2px 5px; background-color: #f0f0f0;">Comment</div> </div>
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## 7. Compliance with State aid rules

*First level controllers are asked for a professional judgment as a controller here. They are asked in particular to confirm that they have not come across anything that makes them doubt that the EU and/or Programme State aid rules 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, project partner confirmations obtained on these matters, insights gained during an on-the-spot check, interviews with the project partner or other internal documents that a project partner provides.*

Control question	Yes No N/A
<p>7.1 Are the State aid relevant activities in line with the latest approved version of the application and do not raise any new issues?</p> <p><i>Each group of activities in the application that contains State aid relevant activities is marked as "State aid relevant" through a checkbox.</i></p> <p><b>Comments/Follow-up :</b></p> <div style="border: 1px solid black; height: 30px; margin-top: 5px;"></div>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A         </div> <div style="border: 1px solid black; padding: 2px 5px; background-color: #f0f0f0;">Comment</div> </div>
<p>7.2 Has all expenditure for State aid relevant activities been correctly declared as State aid relevant in the project partner's accounting system and report?</p>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A         </div> <div style="border: 1px solid black; padding: 2px 5px; background-color: #f0f0f0;">Comment</div> </div>
<p>7.3 Is the State aid budget of the project partner observed?</p> <p><i>The budget flexibility does not automatically apply to the State aid budget. In case a partner uses the budget flexibility it has to prove that this has been agreed on with the lead partner and the MA/JS.</i></p>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A         </div> <div style="border: 1px solid black; padding: 2px 5px; background-color: #f0f0f0;">Comment</div> </div>
<p>7.4 Please confirm that only Interreg Baltic Sea Region supports the eligible costs with State aid.</p> <p><i>State aid granted for the same eligible costs cannot be accumulated, i.e. a project partner cannot receive State aid for the same eligible costs from this Programme and from any other public funding source.</i></p>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A         </div> <div style="border: 1px solid black; padding: 2px 5px; background-color: #f0f0f0;">Comment</div> </div>

<p><b>7.5</b> For project partners framed within the General Block Exemption Regulation (GBER):</p> <p style="margin-left: 20px;">a. Are the specific conditions as laid down in the GBER declaration complied with?</p> <p style="margin-left: 20px;">b. Did the project activities start only after the application form of the 2nd step was submitted to the Programme?</p>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<p><b>7.6</b> In case there are activities of the project partner that are not marked as “State aid relevant” in section 4 of the application: Are these activities of non-economic nature?</p> <p><i>In this context, non-economic means:</i></p> <ul style="list-style-type: none"> <li>The project partner does not undertake any activities for which a market exists; or</li> <li>The project partner does not offer goods/ services for which a market exists; or</li> <li>The project partner does not implement activities in the context of the project that could be carried out by a private operator which intends to make profit (even if it is not the intention within the project); or</li> <li>The project partner does not provide goods/services in the context of the project that could be provided by a private operator which intends to make profit (even if it is not the intention within the project); or</li> <li>The project partner does not construct infrastructure (e.g. port infrastructure) that shall be exploited economically and is not available for public use free of charge.</li> </ul>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<p><b>7.7</b> General comments, recommendations, points to follow-up:</p>	<input type="button" value="Comment"/>	

## 8. Anti-fraud measures

First level controllers are asked for a professional judgment as a controller here. They are asked in particular to confirm that they have not come across anything that makes them doubt that the EU and/or Programme rules are not adhered to. It is important to indicate what the professional judgment is based on.

The column “N/A” does only apply if there is no expenditure declared in the budget line concerned.

Control question		Yes	No	N/A	
8.1	During the check of BL1 Staff costs, did you come across any evidence of fraud? (for guidance please see the Annex 1 below)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
8.2	During the check of expenditure of BL4 External expertise and services, including the public procurement procedures, did you come across any evidence of fraud? (for guidance please see the Annex 1 below)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
8.3	During the check of BL5 Equipment, did you come across any evidence of fraud? (for guidance please see the Annex 1 below)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
8.4	During the check of BL6 Infrastructure and works, did you come across any evidence of fraud? (for guidance please see the Annex 1 below)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>

8.5	During the check of the project, did you come across any other evidence of fraud? Or do you have any general comments, recommendations or points to follow-up?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
8.6	Please indicate what your professional judgment is based on, such as:				
	• project partner confirmations obtained on these matters	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
	• insights gained during an on-the-spot check	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
	• interviews with the project partner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
	• further internal documents provided by the project partner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
<b>Comments/Follow-up :</b>					
<div>Internal documents prove that internal control can provide sufficient insurance against fraud.</div>					
	• other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
8.7	Please tick if any suspected or established fraud was detected (for any point from 8.1 to 8.5 that was ticked "Yes") and in such case please fill in Annex 2 below.	<input type="checkbox"/>			

### 9. Controller's signature

Place	<div>Warsaw</div>
Date	<div></div>
Name	<div>Dorota Janicka</div>
Signature	<div></div>

**This document cannot be modified in any of its general contents but has to be filled in its specifics linked to the recent first level control. This confirmation has to be filled and signed by the first level controller. In case of non-compliance of this document, the corresponding payment procedure will not be initiated.**