

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	Innovative solutions to support BSR in providing more senior – friendly public space due to increased capacity of BSR companies and public institutions		
1.2 Project acronym	BaltSe@nioR 2.0	1.3 Project No.	#R081
1.4 Partner report no.	3	Final report	<input type="checkbox"/>
1.5 Reporting period from	01.01.2020	to	30.06.2020

2. Project partner

2.1 Number	1
2.2 Organisation	Poznan University of Life Sciences

3. Designated first level controller

3.1 Name	Ewa Dargiewicz
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, 02-672 Warsaw
3.6 Country	Poland
3.7 Telephone	+22 378 00
3.8 Email	ewa.dargiewicz@flc-cpe.pl

4. Control information

4.1 Expenditure declared to the controller [EUR] 48.149,88

4.2 Expenditure accepted and certified [EUR] 48.063,82

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

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%.

4.4 Type of control carried out ☒ desk-based ☐ on-the-spot check ☐ other

4.4.1 Please describe:

The following documents were verified: payrolls and payslips, invoices or other accounting documents of equivalent probative value; payment proofs; prints 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.

FLC recommended in the previous report that in subsequent periods, in the case of delegating employees, the components of remuneration should be indicated in employment documents. The recommendation was implemented.

6. Description of findings/observations/reservations

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

In connection with the verification of the tender no. Z-262-85/2019 an infringement was found in the public procurement procedure (excluding subcontracting from the performance of a public procurement contract). According to national public procurement law the infringement results in the imposition of a correction in the amount of 5% of eligible expenditure under the contract concluded as a result of the award of the public procurement procedure no: RZ-262-85/2019. It means that 5% of the expenditure BL5.001 need to be treat as ineligible.

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.

Missing documents have been submitted by the Partner. Clarifications have been provided. On the basis of submitted documentation, it can be stated that there is a reliable system in place which allow to gain sufficient reassurance that the cost statement is free of material misstatement.

In connection with the verification of the tender no. Z-262-85/2019 an infringement was found in the public procurement procedure (excluding subcontracting from the performance of a public procurement contract). According to national public procurement law the infringement results in the imposition of a correction in the amount of 5% of eligible expenditure under the contract concluded as a result of the award of the public procurement procedure no: RZ-262-85/2019. It means that 5% of the expenditure BL5.001 need to be treat as ineligible.

Ineligible: BL5.001 - 86,06 EUR

8. Follow-up measures for the next report

PP must conduct public procurements in line with national public procurement law.

9. Controller's signature

Place	Warsaw
Date	
Name	Ewa Dargiewicz
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"/>
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"/>
2.4	Are there mechanisms in place to avoid double-financing?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
Comments/Follow-up :					
The partner submitted a statement on avoiding double-financing in the project. Every accounting document was marked. A dedicated account in accounting system has been set up.					
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"/>
Comments/Follow-up :					
Partner provided a self-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"/>		<input type="button" value="Comment"/>
Comments/Follow-up :					
Accounting code 504.564.6401.10.					

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"/>	Comment
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"/>	Comment
3.4	Has all expenditure been incurred within the eligible Programme area?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Comment
3.5	Has all ERDF expenditure been incurred inside the Union part of the Programme area?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Comment
Comments/Follow-up :				
All ERDF expenditure been incurred inside the Union part of the Programme area.				
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 type="checkbox"/>	<input type="checkbox"/>	Comment
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"/>	Comment
3.8	Have the costs been correctly allocated to the budget lines?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Comment
3.9	Has the partner's budget by budget lines been respected?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Comment
3.10	Is the amount of reported expenditure within the project partner's total budget?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Comment
Comments/Follow-up :				
Amount of reported expenditure is within the project partner's total budget.				
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? Date when the partner report was submitted to the controller.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		16.07.2020		
Comments/Follow-up :				
Monthly exchange rate applied - 1 EUR = 4,4664 PLN (of July 2020)				
3.12	Has the partner received from the lead partner the Programme's co-financing from the previous periods?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Comments/Follow-up :				
Poznan University of Life Sciences is the lead partner.				
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<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? In particular:</p> <ul style="list-style-type: none"> interest on debt finances financial penalties costs related to fluctuation of foreign exchange rate gifts that are not related to the promotion communication, publicity and information or that exceed EUR 50 in-kind contributions (except unpaid voluntary work which is eligible in Interreg Baltic Sea Region). 	<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? <i>If there are no revenues or the activity is implemented under State aid scheme, please tick N/A.</i></p> <p>Comments/Follow-up :</p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;"> <p>There is no evidence of revenues in this report. Partner confirmed it through a self-declaration.</p> </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? <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> <p>Comments/Follow-up :</p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;"> <p>Submitted documentation contained information giving the FLC reasonable assurance that co-financed products were delivered and reported activities had taken place.</p> </div>	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<p>3.17 Are all costs directly related to the project and necessary for the development or implementation of the project?</p>	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<p>3.18 General comments, recommendations, points to follow-up:</p> <p>Comments/Follow-up :</p> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> <p>In connection with the verification of the tender no. Z-262-85/2019 an infringement was found in the public procurement procedure (excluding subcontracting from the performance of a public procurement contract). According to national public procurement law the infringement results in the imposition of a correction in the amount of 5% of eligible expenditure under the contract concluded as a result of the award of the public procurement procedure no: RZ-262-85/2019. It means that 5% of the expenditure BL5.001 need to be treat as ineligible.</p> </div>		<input type="button" value="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"/>	Comment
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"/>		Comment
4.3	Is the "Staff cost tool" completed with the correct data and in a correct way?	<input type="checkbox"/>	<input type="checkbox"/>		Comment
4.4	The staff costs are calculated according in the following way:				Comment
	1. Person employed by the partner organisation working full-time on the project	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
	2. Person employed by the partner organisation working partly on the project at a fixed percentage	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
	3. Person employed by the partner organisation working partly on the project at a flexible percentage (flexible number of hours per month)				
	a. Calculation based on the 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 type="checkbox"/>	<input checked="" type="checkbox"/>		
4.5	Where relevant, the following documents are available:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comment
	<ul style="list-style-type: none"> • work contract or equivalent • job description or equivalent • payslips (or similar) • payment proofs • time sheet (relevant for the calculation option 3 and 4 in the question 4.4) 				
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).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Comment
Comments/Follow-up :					
Partner confirmed it through self-declaration. The employee whose staff cost was controlled within the sample works full time in the project and works only in 1 project.					
4.7	General comments, recommendations, points to follow-up:				Comment
Comments/Follow-up :					
Sample included: BL1.006					

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 ☒

Control question	Yes	No	N/A	
4.10 Are the business trips clearly related to the project's activities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
Comments/Follow-up :				
Participation in the conference and series of events under the name "Forever Young?" in Zamek Cieszyn 21-23/02/2020 dedicated to the subject of designing for seniors.				
4.11 Do the travel and accommodation costs exclusively result from business trips undertaken by staff employed by the partner organisations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
4.12 Are the reported travel and accommodation costs in line with the Programme, national and internal rules of the partner organisation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="button" value="Comment"/>
4.13 Have there been any business trips outside the territory of the EU and Programme area?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="button" value="Comment"/>
4.14 General comments, recommendations, points to follow-up:				<input type="button" value="Comment"/>
Comments/Follow-up :				
Sample included: BL3.002 - per diem document, settlement of the business trip - receipts for the toll for the highway, proof of reimbursement for the employee, application for reimbursement of travel expenses during a business trip by a private car; travel/event report, invitation and programme of the event. Travel costs of B.Fabisiak (project manager) to Cieszyn to take part in conference and meetings and presenting project results, 21-23.02.2020.				

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>				
Comments/Follow-up :				
Cost of catering in the sample. Photos, agenda, list of participations were delivered.				
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)? ☐ ☐ ☒

Comments/Follow-up :

No such costs in the reporting period.

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

Comments/Follow-up :

Sample includes: BL4.008 - invoice for a catering service, payment confirmation, application for a public contract for a service, ordering a catering service, service price list, contract for the provision of catering services and an offer form. Catering service during the BaltSe@nioR 2.0 project conference on 3-4.03.2020 in Poznań

Budget line 5 – Equipment expenditure

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

Control question

Yes No N/A

4.20 Were the equipment items initially planned in the application form?

☒ ☐ ☐

Comments/Follow-up :

notebook p.6.2. item no 4 in the Budget Section of the Application Form

4.21 As far as evident, are the providers of services or expertise different from the project partner organisations and their employees?

☒ ☐ ☐

4.22 The Programme differentiates between:

- a. Equipment needed and used for carrying out project activities and
- b. equipment as an integral part of an investment, and hence project output.

Ad a) **Please confirm** that the calculation of depreciation is done according to a justified and equitable method and is in line with Article 69 (2) of Regulation (EU) No 1303/2013 and national or institutional regulations. Depreciation costs of equipment should be allocated to the time period during which the equipment was used for the project.

☐ ☐ ☒

Ad b) If equipment is part of an investment or fully represents an investment item which was planned and approved by the Programme, the full cost of this equipment is eligible, i.e. full depreciation.

Please confirm that the equipment under this category b) was declared in full.

☐ ☐ ☒

Comments/Follow-up :

No such equipment.

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

Comments/Follow-up :

Sample includes: BL5.001 - FLC verified invoice for NB14 notebook, acceptance protocol / warranty card, payment confirmation, receipt of the fixed asset, application for a public procurement contract for deliveries, photo of the purchased equipment Notebook NB 14.

In connection with the verification of the tender no. Z-262-85/2019 an infringement was found in the public procurement procedure (excluding subcontracting from the performance of a public procurement contract). According to national public procurement law the infringement results in the imposition of a correction in the amount of 5% of eligible expenditure under the contract concluded as a result of the award of the public procurement procedure no: RZ-262-85/2019. It means that 5% of the expenditure BL5.001 need to be treat as ineligible.

Ineligible: BL5.001 - 86,06 EUR

Budget line 6 – Infrastructure and works

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

Control question	Yes	No	N/A	
4.24 Were the investment items, having the nature of infrastructure or works, initially planned in the application form/project data?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comment
<i>As with all other expenditure items, check that the investment items were purchased in compliance with public procurement rules and that they have not already been financed from other EU funds as well as the compliance with the applicable EU and Programme visibility rules.</i>				
4.25 Are the investment items physically available and used for the intended project purpose?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comment
4.26 Is the full documentation related to the investment items available?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Comment
Comments/Follow-up :				
The investment is the purchase of flame retardant plywood panels for exemplary senior-friendly public space. No particular documentation needed for such kind of investment.				
4.27 Is the investment in infrastructure and works, including the land and/or buildings where the works are carried out, owned by the project partner declaring the expenditure?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Comment
4.28 General comments, recommendations, points to follow-up:				Comment
Comments/Follow-up :				
All expenditures were verified in BL. FLC verified invoices for purchase of flame retardant plywood panels for exemplary senior-friendly public space (pro forma invoice and advance invoice), application for a public supply contract (price inquiry), photo.				

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? ☒ ☐ ☐

For cases above EUR 10,000, please indicate in the comments section:

- *The relevant threshold*
- *The procedure (open, restricted, negotiated, direct contracting, bid-at-three rule etc.)*
- *Degree of publicity/media applying to this threshold*
- *Title of contracts/name of contractor falling under this threshold*
- *A conclusion about the adequacy of the procedure*

Pay particular attention to contracts awarded below the EU-threshold and especially to contracts that are awarded directly.

Comments/Follow-up :

In the reporting period:
Public Procurement Law

1. Tender procedure no RZ-262-83_2019 (catering service). According to the FLC national procedure only procedures where project's expenses constitute more than 4500 PLN of the total value undergo detailed verification by FLC. Due to this fact, this tender procedure has not been controlled during the-desk-check control.

2. Tender procedure no RZ-262-85/2019 (delivery of computers,laptops and monitor).In connection with the verification of the tender no. Z-262-85 / 2019 an infringement was found in the public procurement procedure (excluding subcontracting from the performance of a public procurement contract).According to national public procurement law the infringement results in the imposition of a correction in the amount of 5% of eligible expenditure under the contract concluded as a result of the award of the public procurement procedure no: RZ-262-85 / 2019. It means that 5% of the expenditure BL5.001 need to be treat as ineligible. On the conditions for reducing the value of financial corrections and expenses not properly related to awarding contracts $1721,18 \text{ EUR} \times 5\% = 86,06 \text{ EUR}$

5.2 Have the principles of transparency, non-discrimination, equal treatment and effective competition been respected, including for items below the EU threshold? ☒ ☐ ☐

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).

5.3 Is full documentation of the procurement procedure available? ☒ ☐ ☐
It usually includes the following:

- *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*
- *Offers/quotes received*
- *Report on assessment of bids (evaluation/selection report)*
- *Information on acceptance and rejection (notification of bidders)*
- *Contract including any amendments*

In case documentation is not required, please tick N/A and provide an explanation in the comments section.

5.4 In case it is relevant, were the contracts advertised in the Official Journal of the European Union?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
Among others, please check following:				
5.5 Are the contracts in line with the selected offers?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
5.7 Has any contract been amended or extended?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
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)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
Comments/Follow-up :				
<p>Tenders for:</p> <ol style="list-style-type: none"> 1. Catering services during conferences organized by Poznan University of Life Sciences (tender procedure no RZ-262-83_2019 (catering service). 2. Delivery of computers, laptops and monitors for Poznan University of Life Science (tender procedure no RZ-262-85/2019). In connection with the verification of the tender no. Z-262-85/2019 an infringement was found in the public procurement procedure (excluding subcontracting from the performance of a public procurement contract). According to national public procurement law the infringement results in the imposition of a correction in the amount of 5% of eligible expenditure under the contract concluded as a result of the award of the public procurement procedure no: RZ-262-85/2019. It means that 5% of the expenditure BL5.001 need to be treat as ineligible. <p>On the conditions for reducing the value of financial corrections and expenses not properly related to awarding contracts $1721,18 \text{ EUR} \times 5\% = 86,06 \text{ EUR}$</p>				
5.9 <i>For direct awards because of</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
<ul style="list-style-type: none"> <i>Urgency:</i> is it proven that the urgency is due to unforeseeable circumstances? <i>Technical/exclusivity reasons:</i> is it ruled out (based on objective evidence) that any other supplier is capable of providing the services? 				
Comments/Follow-up :				
No direct awards in the controlled sample.				
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)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>

5.11 Bid-at-three rule

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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 :

No bid-at-three rule observed in PR.

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

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.

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Comments/Follow-up :

<https://www.baltsenior.up.poznan.pl/>

- 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.

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- 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; ☒ ☐
- 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 ☒ ☐
- c) the Programme logo ☒ ☐

6.4	Please confirm that every equipment item that is a part of a project's investment(s) and which is partially or fully financed by the Programme has been marked with a label containing the following elements: <ul style="list-style-type: none"> the European Union emblem; a reference to the EU funding source(s); and the Programme logo. <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>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
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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	
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? <i>Each group of activities in the application that contains State aid relevant activities is marked as "State aid relevant" through a checkbox.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
Comments/Follow-up : <div>No specific contractual obligations on state aid indicated in point 6.6 AF.</div>					
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
7.3	Is the State aid budget of the project partner observed? <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>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
7.4	Please confirm that only Interreg Baltic Sea Region supports the eligible costs with State aid. <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>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
7.5	For project partners framed within the General Block Exemption Regulation (GBER): <ol style="list-style-type: none"> Are the specific conditions as laid down in the GBER declaration complied with? Did the project activities start only after the application form of the 2nd step was submitted to the Programme? 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>

<p>7.6 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"> The project partner does not undertake any activities for which a market exists; or The project partner does not offer goods/ services for which a market exists; or 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 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 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. 	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="button" value="Comment"/>
<p>7.7 General comments, recommendations, points to follow-up:</p> <p>Comments/Follow-up :</p> <div style="border: 1px solid black; padding: 5px; min-height: 30px;"> No specific contractual obligations on state aid. </div>		

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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:				
	<ul style="list-style-type: none"> 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

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- interviews with the project partner

☒ ☐ ☐

- further internal documents provided by the project partner

☒ ☐ ☐

Comments/Follow-up :

N/a

- other

☐ ☐ ☐

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.

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9. Controller's signature

Place

Warsaw

Date

Name

Ewa Dargiewicz

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.