

CONTROL CHECKLIST

for the submission of Progress Reports

This checklist serves only as a guide for Final Beneficiaries in order to verify if all the reporting requirements have been respected before submitting the Progress Report to the national FLCO. This checklist should not be sent to the national FLCO or to the Joint Technical Secretariat.

Control questions	Yes	No	Not applicable
1. Financial Report (FR)			
Have the costs been correctly allocated to the budget lines and WP (in line with the Application Form)?			
In case of expenditure related to more than one WP or budget line, has the "List of expenditure" correctly filled in (the aggregated financial information declared in the Financial Report must be identical to the item-based information provided in the List of Expenditure)?			
2. Activity report (AR)			
Has been the AR been fulfilled in all its sheets (all declarations in sheet 4 included)?			
Is the total amount declared in the AR identical to the one of the Financial Report?			
Have sheets 2 and 3 of the AR been signed and stamped by Lead Beneficiary's legal/authorized representative?			
Have all sheets been signed and stamped by the Final Beneficiary's legal/authorized representative?			
3. Closure of Progress Report into the MIS			
Has the scanned file of the Activity Report (signed both by the LB and by the FB) been uploaded into the MIS?			
Has the excel file of the AR been uploaded into the MIS?			
In case of awarding service, contracts for works or supply, has the "Contract awarded declaration" been uploaded into the MIS?			
Has the Progress Report been closed ("confirm" button)?			
If this is the LAST PROGRESS REPORT, has the option "Last Progress report" been selected?			

Control questions	Yes	No	Not applicable
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4. Submission of the Progress Report to the FLCO

Has the Activity Report signed in original both by the LB and by the FB been included in the supporting documents to be sent to the FLCO?			
Has the pdf file produced by the M.I.S. (named "Progress Report") been printed, signed and stamped by the Legal/authorized representative and included in the supporting documents?			
Has each reported expenditure been supported by an invoice or an accounting document of equivalent probative value?			
Are the documents complete and accurate in content as well as in accounting terms?			
Has each reported expenditure been supported by a payment proof (usually bank statement/bank transfer confirmations/cash receipts)?			
Can the amount of the reported expenditure be entirely reconciled with the supporting documents provided?			
Has each reported expenditure been supported by the specific documents required to be submitted to the FLCO according to the Programme reporting rules (PMCM)?			
In case of a FB from a Country outside the euro-zone, have the page of the InforEuro website showing the monthly exchange rate and the "List of expenditure" been provided?			
In case of expenditure related to more than one WP or budget line, has the "List of expenditure" been provided?			

5. Other general requirements

5.1 Voiding expenditure documents

(For FB from Italy, Albania and Greece) Have all original invoices and other probative documents been duly voided before submitting them to the FLCO?			
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5.2 Audit trail

Are specific accounts kept for the project or have other methods like specific cost centres in the accounting system been established which allow to identify the costs allocated to the project and to provide a computerised list of declared expenditure?			
Are the amounts paid accurately recorded in the accounting system?			

Control questions	Yes	No	Not applicable
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5.3 Eligibility period

Is the expenditure <u>paid</u> between the starting date (month) of the project <u>and</u> the ending date (month) of the project?			
For preparation costs: Is the expenditure related to activities implemented after 1 January 2007 (for Member States' FB)/date of signature of Financing Agreement (for IPA Countries' FB) and by the date of submission of the proposal (hard copy documents included)?			
Has the expenditure for preparation costs been included in the first Progress report?			

5.4 Exchange rate

In case of a FB from a Country outside the euro-zone, has the average monthly exchange rate set by the Commission (InforEuro) of the month in which the expenditure was submitted by the Final Beneficiary to the First Level Controllers been used?			
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5.5 Expenditure outside the Programme eligible area

Were the trips/location of investment/equipment limited to the territory of the Programme?			
In case of trips/location of investment/equipment outside the territory of the Programme, were they explicitly mentioned and justified in the approved application?			
In case they were not mentioned in the approved Application Form, were they duly authorized by the Managing Authority?			