

Annex 8.2_b_T2

Verifications Control Checklist

Version 2
February 2020

VERIFICATIONS CONTROL CHECKLIST

Type of Verification	
administrative	<input checked="" type="checkbox"/> on-the-spot

1. Beneficiary Information

1.1 Project Information	
INTERREG programme	GREECE – BULGARIA 2014-2020
Project title	Local assets exploitation for the development of peripheral intercultural cross border capacity
Project acronym	RENOVATION
Project number (MIS)	5052276
Name of Lead Beneficiary (if different from controlled entity)	COMMUNITY CENTER "YANE SANDANSKI - 1928"
Reporting period	From 3/2/2020 to 26/1/2022

1.2 Project Beneficiary	
Name of controlled beneficiary	ORGANIZATION OF THESSALONIKI CONCERT HALL
Beneficiary role in the project (Lead beneficiary, Project beneficiary)	Project beneficiary

1.3 Accounting System			
The project beneficiary uses for accounting purposes	<input checked="" type="checkbox"/> a separate accounting system		
	<input type="checkbox"/> an adequate accounting system		
	<input type="checkbox"/> other accounting system		
All transactions are available in	<input type="checkbox"/> electronic	<input type="checkbox"/> hard copy	<input checked="" type="checkbox"/> both

1.4 VAT				
Has the beneficiary - organisation the right to recover VAT?	Yes <input checked="" type="checkbox"/>	Partially <input type="checkbox"/>	No <input type="checkbox"/>	

1.5 Bank Account			
Is the correct IBAN and BIC communicated to the Lead Beneficiary and the account belongs to the project beneficiary's organization?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	GR0601102110000021150701122 (according to Beneficiary's statement in 24/1/2022)

Is the bank account interest free?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	From submitted documentation it's not obvious the type of bank account in terms of interest
Has there any amount found due to interest?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	From submitted documentation it's not obvious the type of bank account in terms of interest

1.6 Beneficiaries agreement

Is the Beneficiaries agreement (Partnership declaration) properly signed by all project beneficiaries?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Partnership Agreement properly signed by all beneficiaries in 20/11/2019: • COMMUNITY CENTER "YANE SANDANSKI - 1928" • MUNICIPALITY OF LAGADAS • ORGANIZATION OF THESSALONIKI CONCERT HALL
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1.7 Format of documents

Documents were made available to FLC in the following format	<input type="checkbox"/> originals	<input type="checkbox"/> copy	<input checked="" type="checkbox"/> electronic
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2. Audit trail of Project documents

	Description	Yes	No	N/A.	Comments
1	Has the Table of expenditure been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	It has been submitted.
2	Have the supporting documents of budget costs been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All the supporting documents of budget costs have been submitted.
3	Has the Beneficiaries agreement been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Partnership Agreement properly signed by all beneficiaries in 20/11/2019: • COMMUNITY CENTER "YANE SANDANSKI - 1928" • MUNICIPALITY OF LAGADAS • ORGANIZATION OF THESSALONIKI CONCERT HALL
4	Has the Subsidy Contract and the approved proposal been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Is the implementing beneficiary the same with that in the approved project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	It is the same.

6	If the implementing beneficiary is not the same with that in the approved project proposal, is there an approved Programming Framework Agreement by the National Authorities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Has the legislative framework (internal regulation) of the beneficiary been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Affirmative. It has been submitted
8	Has the applicable to the beneficiary legislation for part time (temporary) recruitment staff been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Affirmative. It has been submitted
9	Has the applicable to the beneficiary legislation for staff overtime expenditure been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	Has the agreement document of Managing Authority for the expenses that are not included in the approved AF been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	Has the lead beneficiary performed the duties/obligations assigned to him in accordance to article 13 of Reg. 1299/13?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

3. Audit Trail Checklist of expenditure

	Description	Yes	No	N/A.	Comments
1	Are the declared expenditure described in the approved proposal budget of the beneficiary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Are costs correctly allocated to the relevant eligible budget lines?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Are costs correctly allocated to the relevant WPs and deliverables?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Was expenditure incurred and paid within the eligibility period of the	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	project in accordance with the Subsidy contract?				
5	Is there an ex-ante estimation of revenues generated by the project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Have any net revenues been deducted from the total eligible expenditure according to Art. 61(2) and 65(8) of Reg. (EU) No 1303/2013?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Has recoverable VAT been deducted according to article 69(3c), Reg. 1303/2013?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Have any fines and financial penalties been excluded from the expenditure?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	Is the list of expenditure corresponding to the reporting period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	Are costs directly related to the project, and necessary for the implementation of the project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	Is every cost declared only once in this project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12	Is expenditure supported by paid invoices or documents of equivalent probative value and proof of payment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13	Are expenditure invoices or documents of equivalent probative value complete and accurate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	Is there a "separate accounting unit" for the project or a method of adequate accounting system to identify the costs allocated to the project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	If the beneficiary is required to have an accounting system, are there "accounting system" printouts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	Are the declared expenditure registered in a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	"separate accounting unit"? If not, please justify.				
17	Has each one reported expenditure been supported by available paid invoices or accounting documents of equivalent probative value?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18	Have rules that ensure the avoidance of double funding been implemented (e.g. stamping of documents etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19	Can it be excluded that expenditure has already been supported/financed by any other funding source?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20	Is expenditure incurred within the eligible programme area according to article 20(1), Reg. 1299/2013?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21	Part of the expenditure incurred outside the Union part of the programme area, is it eligible according to article 20(2,3) of Reg. No. 1299/2013?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22	Has the administrative check of documents been sufficient to obtain evidence that the reported activities have taken place, the delivery of services, goods and works are in progress or have been completed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23	Have the procedures for state-aid provided in the MCS of the Programme as in force, been respected?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

4. On-the-spot verifications

	On-the-spot verifications	Yes	No	N/A.	Comments
1	Does the submitted expenditure match the original invoice documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>The on-site verification was carried out in the office under the type of "administrative verification". For this reason, the Beneficiary was asked to send photos and video material.</p> <p>.....</p>
2	Are documents correctly archived in a separate folder?	<input type="checkbox"/>	<input type="checkbox"/>	✓	The on-site verification was carried out in the office under the type of "administrative verification".
3	Have the deliverables of the project been completed or are under implementation?	✓	<input type="checkbox"/>	<input type="checkbox"/>	<p>The beneficiary has completed the deliverable "Opera production" (D.4.3.1), which is the main deliverable and activity of the Thessaloniki Concert Hall under this project.</p> <p>Deliverables refer to Management, Administration and Reporting procedures and External Auditing of Project's Expenses are in progress.</p> <p>Deliverables refer to Final public event will be implemented in the end of project.</p>
4	Have the EU and national publicity rules been followed?	✓	<input type="checkbox"/>	<input type="checkbox"/>	<p>The beneficiary has complied with the rules of publicity in the award procedures, in the deliverables, as well as in any other document that may mention the funding.</p> <p>Specifically:</p> <p>1) Award procedures: the prescribed publicity deadlines and the posting / publication of notices / invitations where required proportionally (Press, beneficiary website, etc.) have been met. All documents and posts / publications refer to the source of funding and include the Project logo.</p> <p>2) All deliverables of the contractors bear the logo of the Project.</p>

					3) All announcements (beneficiary's website, facebook, posters, etc) refer to the source of funding and include the Project logo.
5	In case of on the spot verification of a lead beneficiary: Is it examined that the expenditures from all other project beneficiaries included in the financial report have been verified by a controller with the appropriate certificates?	<input type="checkbox"/>	<input type="checkbox"/>	✓	Thessaloniki Concert Hall is not the lead beneficiary of the project.

5. Preparation costs

	Preparation Costs	Yes	No	N/A.	Comments
1	Have been included in the original project proposal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Does the declared expenditure respect the programme rules on preparation costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Have the total preparation costs been paid according to the rules of the call for project proposals?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Do the lump sums agree with programme and call for proposals rules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Is the lump sum calculated correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

General comments, recommendations, monitoring hints

a.	
b.	

6. Categories of eligible expenditure

	6.1 Staff Costs				
	6.1.1. Staff Costs only in case of real cost reimbursement				
	Description	Yes	No	N/A.	Comments
1	Has the Staff working on the project been employed according to the procedures described in the national legislation? Describe the procedure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Are labour contracts available? If yes, state their type.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Is there any beneficiary's official document for the establishment of project working group with detailed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	job description and employment time for every employee?				
4	Is there any cost not related to the project's working group?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Is there an approved methodology available for the cost (hourly and daily basis) of the part time employees in the project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Is the above calculated result correct for all employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Are there timesheets for every employee (daily, monthly basis) with reference on the working hours per WP, activity, venue?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Are the timesheets signed by the employee, the beneficiary's person in charge and the person in charge of the activity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	Have cumulative working hours/days been submitted for every part-time employee in the project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	Is there an employees' detailed payroll list (salary, social security, taxes etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	Are salary receipts or bank statements or other legal supporting document available for the employees' payment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12	Is there proof of other payment(s) including social charges and/or other taxes etc. available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13	Have progress reports been submitted? Are approved by the beneficiary's person in charge?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Ineligible expenditure	Euro
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6.1.2. Staff Costs only in case of simplified cost option reimbursement					
Description	Yes	No	N/A.	Comments	

1	Is the Staff calculation option in line with programme/call for proposals rules and the subsidy contract?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	If the staff costs are calculated on a flat rate basis, are the staff costs up to 20% of the direct costs other than staff costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	If the staff costs are calculated on a standard scale of unit costs, please indicate the verification procedure (describe the standard scale of unit, the cost of this unit).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	If the staff costs are calculated on a standard scale of unit costs, are the persons that are being declared as staff employees of the beneficiary or work under a contract considered as an employment contract?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	In case of standard scale of unit costs, is there any official list documented in a time registration system for the number of hours employed/worked on the project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Ineligible expenditure	euro
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6.2 Office and Administration costs					
	Description	Yes	No	N/A.	Comments
1	In case of indirect costs, is the calculation of costs are in line with programme rules/ call/ subsidy contract?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Are overheads project-related and not been included in other budget categories?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	In case of indirect costs concerning 1 a) case of article 68 of Regulation 1303/2013, is there a proof method for allocating overheads to the operation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Is this method duly justified, fair and equitable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	In case of indirect costs concerning 1 b) case of article 68 of Regulation 1303/2013, is the flat	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	rate (up to 15% of eligible direct staff costs) in agreement with programme rules/call/ subsidy contract?				
6	Is the fixed flat rate applied correctly upon the eligible direct staff costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Ineligible expenditure	Euro
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6.3 Travel and Accommodation costs					
	Description	Yes	No	N/A.	Comments
1	Are costs project related? (verify existence of invitation, agenda and/or list of participants)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Were the trips that these costs refer to justified by the project's activities as foreseen in the Application Form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Are those travelling in the project working team?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Is there any authorisation of the mission available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Is there a travel report signed by the responsible of the beneficiary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Are travel and accommodation costs paid directly by the institution available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Are there documents concerning travel and accommodation costs (Plane tickets, boarding cards, train tickets, hotel invoice, etc.) available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	If per diem, is it based on national/institutional rules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	If real costs, are all supporting documents available? (Meals, transportation, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	Are the accepted costs levels according to the terms of the call respected?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	Is there travelling by private car? If yes, are there toll invoices, kilometre justification for each destination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

12	Is there travelling by taxi? Are the specific conditions for the use of taxi respected?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13	For any of the expenses, is there proof of payment available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	In case of trips outside the territory of the Programme, were they explicitly mentioned and justified by the programme bodies prior to its purchase?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	If applicable, are travel and subsistence expenses for third country beneficiaries or participants, related to events taking place in the Programme territory?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	In case of field work is there an approved by the beneficiary plan for this work? Are there diaries for the results of the field work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17	In case of meetings, are there contracts and the documents of the award procedure?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18	In case of meetings has the relevant documentation for the realisation of expenditure been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19	In case of meetings have the minutes, photographs etc. been submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20	In case of meetings are there certificates of acceptance of goods and services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21	Are payments made against invoices?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22	Are invoices sufficiently detailed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23	Is there proof of payment available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Ineligible expenditure	euro
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6.4 External Expertise and Services					
	Description	Yes	No	N/A	Comments
1	Are the contracts of the controlled expenditure foreseen in the approved application form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Have European and national public procurement rules, in	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	particular the principles of transparency, non-discrimination, equal treatment and effective competition been respected in the selection process?				
3	Additionally, for non- public entities. Is "Commission Interpretive Communication" on procurement 2006/c 179/02 respected?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Is there a contract laying down the services provided?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Are payments made against invoices?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Are invoices sufficiently detailed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Have the provided by the contractor services been accepted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Where applicable do the deliverables respect the necessary publicity and transparency rules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	Is there proof of payment available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Ineligible expenditure	Euro 0,00€
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	6.5 Equipment				
	Description	Yes	No	N/A.	Comments
1	Is the purchased equipment stated in the approved application form as in force?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Is there an inventory of the equipment purchased?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Is there a methodology for equipment depreciation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Has depreciation been applied?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	If applied, has the depreciation for the related period been properly calculated by applying national accounting regulations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Is there a depreciation methodology plan in place for accounting, control and audit purposes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

7	Is it ensured that the items have not already been fully depreciated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	If the purchase is not done in due time, is it justified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	Alternatively are the costs being described, depreciated for the remaining period of time of the project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	If the equipment is not exclusively used for project purposes, has the actual project cost been shared ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	Is this share calculated according to a fair, justified and equitable method?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12	Was the equipment purchased in compliance with public procurement legislation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13	Do the public procurement rules depend on the total budget level approved to the beneficiary for this category?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	Are there contracts and documents for the award procedure available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	Are there the certificates of acceptance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	In the invoices, is the Serial Number stated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17	If required, are there licenses for setting and operating the purchased equipment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18	Is there a sharing method for the use of the equipment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19	Are payments made against invoices?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20	Are invoices sufficiently detailed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21	Is there proof of payment available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Ineligible expenditure	euro
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6.6 Infrastructure works and other related costs					
	Description	Yes	No	N/A.	Comments
1	Are costs related to the project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Is there a contract laying down the services to be provided?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Is there a contract and the procurement documents and the supporting documents for commissioning these services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

4	Are these costs supported by invoices or accounting documents of equivalent probative value?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Are payments made against invoiced?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Are invoices sufficiently detailed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Is there proof of payment available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Have the European and national public procurement rules been respected during the selection process?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	Are the services provided by the contractor accepted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	Where applicable, do the deliverables respect the necessary publicity rules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	In case of public works (infrastructure), are the required environmental and other supporting studies available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12	Are the required authorisations available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13	If the implementation of public works (infrastructure) is conducted in house, is there a diary of works?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	In case of unpaid voluntary work, has the value of that work been determined taking into account the time spent and the hourly and/or daily rates of remuneration for the equivalent work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Ineligible expenditure	euro
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6.7 Compliance with information and publicity requirements					
	Description	Yes	No	N/A.	Comments
1	Are the publicity documents of the beneficiary complied with the information and publicity rules of EU, Regulation 1303/2013, Annex XII, such as EU logo, co-finance by ERDF etc?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2	Were the publicity rules for transparency, equal treatment, non-discrimination, fair competition being followed in the public procurement procedure?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Is there a contract laying down the services provided?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Are the services provided by the contractor been accepted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Are payments made against invoices?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Are invoices sufficiently detailed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Is there proof of payment available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

7. Compliance with public procurement rules (supplies, services, works)					
	Description	Yes	No	N/A.	Comments
1	Have the European and national public procurement rules been respected in the selection process?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Is the public procurement procedure well documented and documents such as procurement note, procurement publication, terms of reference, offers/quotes, order forms, reports on assessment award decision available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Have the principles of transparency, non-discrimination, equal treatment and effective competition been respected (also for items below the thresholds of EU Directives)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Is the amount of the contract identical to the one stipulated in the submitted offer by the successful tenderer?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Does the contract contain clauses conflicting with the terms of reference?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Are the assessment criteria related to the physical object of the contract?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

7	If there are modifications to the contract, do they comply with EU and national rules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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8. Compliance with EU policies					
	Description	Yes	No	N/A	Comments
1	Does the beneficiary respect all relevant Community rules on the environment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Have the results of the environment impact assessment been taken into consideration?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Does the beneficiary respect the EU objective for the promotion of equality?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	


9A. Implementation – administrative verification					
	Description	Yes	No	N/A	Comments
1	As evidenced from available documents, is the physical object of the project according to the Application Form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	As evidenced from available documents, the co-financed products, services and works were actually delivered and paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9B. Implementation – on the spot verification					
	Description	Yes	No	N/A	Comments
1	Is the implementation of the physical progress and object in agreement with the Application Form?	√	<input type="checkbox"/>	<input type="checkbox"/>	The implementation of the physical progress and object is in agreement with the Application Form.
2	The co-financed products, services and works were actually paid, delivered and in place?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>(sequential deliverables must be described)</i> A) Deliverable 1.2 Management, Administration and Reporting procedures: Reports 1 st (20/1/20-31/5/20) 2 nd (1/6/20-30/11/20) 3 rd (1/12/20-31/5/21) 4 th (1/6/21-30/11/21) Confirmation of acceptance in 1/6/2020, 1/12/2020, 31/5/2021, 1/12/2021

					<p>B) Deliverable 4.1 Opera production: Reports 1st (30/7/21-25/8/21) 2nd (26/8/21-15/9/21) 3rd (16/9/21-21/10/21) 4th (22/10/21-19/11/21) 5th (20/11/21-17/12/2021) Confirmation of acceptance in 8/9/2021, 7/10/2021, 29/10/2021, 30/11/2021, 27/12/2021</p> <p>All the above have been paid (according to IBAN GR0601102110000021150701122 Bank statement 1/7/2020- 25/2/2022).</p>
9C. Implementation – Output Indicators					
	Description	Yes	No	N/A	Comments
1	Does the implementation of the specific physical object contribute to Output Indicators of the operation according to the approved Application Form of the Project as in force?	✓	<input type="checkbox"/>	<input type="checkbox"/>	<p>CO09 <i>Increase in expected number of visits to supported sites of cultural and natural heritage and attraction</i></p> <p>O0202 <i>Number of cultural and/or natural assets rehabilitated/protected</i></p>

10. Fraud Indication						
	Description	Yes	No	N/A	If yes, the procedure of examining indications and suspicions of fraud, will be activated	Comments
1	Is there a detected irregularity which involves fraud indication?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

11. Recommendations and compliance					
	Description	Yes	No	N/A	Comments
1	Are there any recommendations for the current reporting period?	<input type="checkbox"/>	✓	<input type="checkbox"/>	There are no recommendations.
2	Were there any recommendations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	from the previous period?				
3	In case of recommendations has the beneficiary followed them successfully?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Controller(s)	
Location	Athens
Date	16/9/2022
Name	<i>Pelagia Kafkali</i>
Signature	

ANNEX 8.2-b-T3-Verification Report

1. Project Information	
INTERREG programme	22-Interreg V-A Greece-Bulgaria
Project title	Local assets exploitation for the development of peripheral intercultural cross border capacity
Project acronym	6c
MIS number	5052276
ID	12906
Report Number	7352
Name of Beneficiary	ORGANIZATION OF THESSALONIKI CONCERT HALL
Address of Beneficiary	25TH MARCH AND PARALIA 54646 THESSALONIKI

2. Designated Controller	
FLC body responsible for the verification	
Name of controller(s)	ΠΕΛΑΓΙΑ ΚΑΥΚΑΛΗ
Address	
Telephone Number	6973047484
E-mail	pkafkali@yahoo.gr

3. Verification			
Methodology	Administrative	on-the-spot [x]	
If on-the-spot, date(s) of on-the-spot verification	15/09/2022 - 15/09/2022		
Decision of designation of Controller			
If on-the-spot, Location of on-the-spot verification	premises of project partner	project event/meeting	place of physical project output
Date of receipt of the request for verification of expenditure			
Date of receipt of supplementary documents			

4. Verified Expenditure			
	Declared (A) (total amount declared €)	Certified (B) (total amount certified €)	Difference (C=A-B) (total amount deducted €)
Travel and Accommodation (Real cost)	357,70	357,70	0,00
External Expertise and Services (Real cost)	151.600,00	151.600,00	0,00
Total expenditure	151.957,70	151.957,70	0,00

4. Description of findings		
Query	Result	Remarks
Findings regarding the physical object [The physical object implementation is checked in regards to the subsidy contract and the legal commitments. Please indicate any problems or divergences]		<p>It is noted that the on-site verification was carried out in the office under the type of "administrative verification". For this reason, the Beneficiary was asked to send photos and video material, which have been sent in 5/9/2022.</p> <p>The main Project's deliverable is "Opera production" (D.4.3.1), which has been completed. The project was awarded (No 4/2021 Call for Tenders/21PROC008311950 2021-03-19) to the Company "LEVER SA COMPANY- TECHNOTROPON ARTWAY NON FOR PROFIT, CONSORTIUM" (Contract signed in 30/7/2021 by ORGANIZATION OF THESSALONIKI CONCERT HALL and LEVER SA COMPANY- TECHNOTROPON ARTWAY NON FOR PROFIT, CONSORTIUM).</p> <p>In addition:</p> <p>a) Management, Administration and Reporting procedures have been awarded to LEVER SA COMPANY (No 139/15-1-2020 Call for Tenders, Contract signed in 18/1/2020 by ORGANIZATION OF THESSALONIKI CONCERT HALL and LEVER SA COMPANY as amended in 1/11/2021).</p> <p>b) Members of Project Management Team traveled to Bulgaria in order to participate in Kick off Meeting in 20-21/2/2020</p> <p>The physical object is in line with the subsidy contract and the legal commitments.</p>
Findings regarding the financial object [1. The existence and accuracy of the original invoices is verified together with existence of a separate account. 2. It is checked whether the project activities produced revenues according to articles 61(3) and 65(8) of Regulation (EU) 1303/2013]		<p>It is noted that the amount of expenditure checked on the day of the on-site inspection is added to the total administratively certified expenses up to the day of the inspection.</p> <p>Expenditure has been verified: 151.957,70€ (id 224259). There are no ineligible expenditure.</p> <p>The project activities have not produced revenues.</p>
Findings regarding the timetable [The project timetable is checked whether is in agreement with the application from]		<p>According to the approved Application Form v.3.0 Start date: 20/11/2019, End date: 19/02/2023 The project timetable is in agreement with the application from.</p>
Conforming to previous findings by control/audit bodies (Certifying Authority, Audit Authority, EU) [Measures undertaken by the beneficiary shall be referred in regards to the findings and recommendations of the MA and the control/audit bodies which are pending]		N/A

4. Description of findings

Findings regarding publicity [The compliance with publicity rules are checked (photographs, plates etc.) whether is in agreement with the application form and Publicity Guide of the Programme]	The beneficiary has complied with the rules of publicity in the award procedures, in the deliverables, as well as in any other document that may mention the funding. Specifically: 1) Award procedures: the prescribed publicity deadlines and the posting / publication of notices / invitations where required proportionally (Press, beneficiary website, etc.) have been met. All documents and posts / publications refer to the source of funding and include the Project logo. 2) All deliverables of the contractors bear the logo of the Project. 3) All announcements (beneficiary' s website, facebook, posters, etc) refer to the source of funding and include the Project logo.
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5. Conclusions and recommendations

Proposed corrective measures are recorded in the form of a table with the relevant documentation, as they result from the findings, together with the deadline and the way of conformity assessment of the beneficiary.

Finding	Recommendations/Corrective measures	Deadline for Compliance
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Controller(s)

Date	16/9/2022
Name	ΠΕΛΑΓΙΑ ΚΑΥΚΑΛΗ

