

**Romanian Ministry of Development, Public Works and** **Administration**

**Managing Authority**

**(INTERREG VI-B) NEXT Black Sea Basin Programme**

**GUIDE FOR CONTROL**

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**Table of Contents**

[**Abbreviations** 3](#_Toc180139642)

[**1.** **DEFINITIONS** 3](#_Toc180139643)

[**2.** **GENERAL FRAMEWORK** 5](#_Toc180139644)

[**3.** **SELECTION OF THE CONTROLLER** 6](#_Toc180139645)

[**4.** **MAIN RESPONSIBILITIES OF THE CONTROLLER** 6](#_Toc180139646)

[**5.** **SPECIFIC PROCEDURES TO BE FOLLOWED** 7](#_Toc180139647)

[**5.1.** **General procedures** 7](#_Toc180139648)

[**5.1.1.** **Terms and conditions of the Grant Contract** 7](#_Toc180139649)

[**5.1.2.** **Financial report for the Grant Contract** 8](#_Toc180139650)

[**5.1.3.** **Rules for accounting** 8](#_Toc180139651)

[**5.1.4.** **Reconciling the financial report to the Partner’s accounting system and records** 8](#_Toc180139652)

[**5.1.5.** **Exchange rates** 8](#_Toc180139653)

[**5.1.6.** **Record keeping** 8](#_Toc180139654)

[**5.1.7.** **Other provisions** 8](#_Toc180139655)

[**5.2.** **Procedures to verify expenditure** 9](#_Toc180139656)

[**5.2.1.** **Eligibility of costs** 9](#_Toc180139657)

[**5.2.2.** **Eligible real costs (Articles 8.1 and 8.5-a of the Grant Contract)** 11](#_Toc180139658)

[**5.2.3.** **Flat rate costs (Articles 8.5-b and 8.6 of the Grant Contract)** 11](#_Toc180139659)

[**5.2.4.** **In kind contributions (Article 8.7 of the Grant Contract)** 12](#_Toc180139660)

[**5.2.5.** **Non-eligible costs (Article 8.8 of the Grant Contract)** 12](#_Toc180139661)

[**5.3.** **Guides on specific procedures to be performed** 12](#_Toc180139662)

[**5.3.1.** **Verification evidence** 12](#_Toc180139663)

[**5.3.2.** **Verification coverage** 13](#_Toc180139664)

[**5.4.** **Documents issued by the Controller** 13](#_Toc180139665)

[**5.5.** **Contradictory procedure** 13](#_Toc180139666)

[**6.** **QUALITY CONTROL** 14](#_Toc180139667)

[**7.** **ANNEXES TO THIS GUIDE** 14](#_Toc180139668)

**Abbreviations**

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| --- | --- |
| CPR | Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (“Common Provisions Regulation”) |
| Financial Regulation | Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 |
| Interreg Regulation | Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments |
| Jems | Joint electronic monitoring system |
| JS | Joint Secretariat |
| MA | Managing Authority |
| Methodology | Methodology for risk-based management verificationsof the Programme |
| NA | National Authority |
| NC | National Controller |
| Programme | (Interreg VI-B) NEXT Black Sea Basin Programme |

1. **DEFINITIONS**

For the use of this guide and complementary to the definitions of the CPR and Interreg Regulation, the following definitions shall apply:

1. ‘Partner’ means a legal person to whom a grant has been awarded for a project in partnership with other entities; it refers collectively to all Partners of a project, including the Lead Partner;
2. ‘Lead Partner’ means the Partner designated by the Partners involved in a project responsible for signing the contract with the Managing Authority, for coordinating the process of implementation of that specific project and which assumes the full legal and financial responsibility towards the Managing Authority;
3. ‘Management verifications’ means to verify that products and services have been delivered, that the project complies with applicable law, the Programme and the conditions for support, that the amount of expenditure claimed by the partners has been paid and that the partners maintain separate accounting records or use appropriate accounting codes for all the transactions relating to the project;
4. ‘Risk based management verifications’ means the management verifications performed according to the risk factors described in the Methodology for risk-based management verificationsof the Programme;
5. ‘National Controller’[[1]](#footnote-1) means the national body appointed by each participating country, which supports the MA in the control tasks linked to management verifications;
6. ‘Control’ means to verify that the co-financed products and services have been delivered, that the expenditures reported within the operation comply with applicable law, the programme and the conditions for support of the operation, and that the amount of expenditure claimed by the beneficiaries in relation to these costs has been paid and that Partners maintain separate accounting records or use appropriate accounting codes for all transactions relating to the operation;
7. ‘Controller’ means any auditor or public officer, contracted or appointed, as the case may be, to carry out the control;
8. ‘Control report’ means the report elaborated by a Controller in Jems, on the management verifications, describing the methodology of verification, the amounts declared and certified, the factual findings and recommendations, by case. In Jems, the outcome of verification is called ‘control certificate’;
9. ‘Managing Authority’ means the authority appointed by the participating countries as responsible for managing the Programme; the Romanian Ministry of Development, Public Works and Administration is the Managing Authority for the (INTERREG VI-B) NEXT Black Sea Basin Programme;
10. ‘Joint Secretariat’ means the structure responsible for assisting the programme management bodies in carrying out their duties. The Romanian South-East Regional Development Agency (SERDA) is hosting the Joint Secretariat for the (INTERREG VI-B) NEXT Black Sea Basin Programme;
11. ‘National Authority’[[2]](#footnote-2) means the national counterpart of the Managing Authority in each participating country, bearing the ultimate responsibility for supporting the MA in the implementation of the Programme on its own territory;
12. ‘participating countries’ means all Member States and partner countries taking part in the Programme;
13. ‘National legislation’ means the legislation of the state where the Partner is established (registered and located);
14. ‘Joint electronic monitoring system’ means the on-line system for the submission, approval, management and administration of projects.
15. **GENERAL FRAMEWORK**
    1. The present Guide describes the main aspects which should be considered by both the Partners and the Controllers as part of the management verifications process, the tasks to be performed by the Controllers, the procedure to be followed and how the results of the verification should be reported.
    2. The management verifications shall be performed through the Programme electronic monitoring system (Jems).
    3. In accordance with the terms and conditions of the Grant Contract, each Partner is responsible for providing to the MA (through the JS), sufficient and adequate information, both financial and non-financial, in support of the interim and final reports.
    4. Each interim report and the final report, filled in by the Partners in Jems, have to be accompanied by a control report issued by a Controller confirming that expenditures introduced in Jems and submitted in the financial report meet the eligibility requirements set by the Programme.
    5. In order to mitigate the risk of financial losses due to exchange rate fluctuations, the beneficiaries may consider submitting to the Controllers more than one financial report with expenditure included. In this case, the Controllers may not perform the verification of the respective expenditure until receiving the Interim/Final report (technical and financial data).
    6. The Controllers shall have access to the information contained in Jems, to the Grant Contract with its annexes, the Partnership Agreement, their amendments, interim and final reports uploaded by the Partners and, consequently, to the list of expenditure and related supporting documents.
    7. The Partner and the Controller shall ensure the avoidance of conflict of interests between them (Declaration attached to Annex 2 to be signed by the Controller).
    8. The Controller shall access the interim/final report (which includes a narrative and a financial report), filled in by the Partner in Jems. These reports shall be made available to the Controller as soon as finalised/ submitted, so that to allow sufficient time for verification, within the given deadline for submitting the interim/final reports to the MA (through JS), by the Lead Partner.
    9. The Partner is responsible to ensure that the Controller is notified on the day of report submission that the interim/final report is available in Jems for verification. Steps to be followed by Partners are presented in the Jems user manual[[3]](#footnote-3).
    10. Partners should have all original supporting documents (see Annex 3 to this Guide) available at the Controllers’ requests. They will closely cooperate with them during the verification process. The most important factor which influences the duration of verification by the Controller is the completeness and consistency of the submitted supporting documents. Therefore, the Partners shall keep adequate evidence of the supporting documents and present them in an accurate order, according to the MA instructions and Jems user manual.
    11. In case a supporting document is missing in Jems, the Controller shall request the Partner to upload it.
    12. Additional obligations for the Controller and the Partner towards the National Controller might be required by the law of the country of the Partner.
16. **SELECTION OF THE CONTROLLER**
    1. In case of centralized system, the Controller is appointed by the National Controller in the participating country. Each Partner shall obtain information on the name and contact details of the Controller in charge with the project, from the NC.
    2. In case of decentralized system, the Controller shall be:
    3. appointed by the National Controller from a short list established by the NC, *or*
    4. selected by the Partner from a long list established by the NC, following the applicable procurement procedures.
    5. The type of system established for the selection of controllers (centralized / decentralized) in each participating country of the Programme is presented in Annex 1.
    6. In case the management verification is externalised as described under paragraph 2, the Partner shall conclude a service contract with the Controller, covering at least the following aspects: responsibilities of the Controller (as described in section 4), description of the procedures, ethics, reporting requirements, aspects related to administrative and financial penalty or consequences on the Controller in case of low-quality control reports.
    7. An indicative Template of Contract between Partner and Controller (in decentralised system), containing at least the **minimum mandatory requirements**, is presented in Annex 2.
    8. In case the Controller is selected according to the above paragraph 2.b, the Partner will inform the Controller about the latter’s obligation to create a Jems account, after signing the service contract. Once the account is created, the Partner will contact the NC, requesting the role of Controller for that Jems account.
17. **MAIN RESPONSIBILITIES OF THE CONTROLLER**

All Controllers have the following main responsibilities:

1. to create a Jems account;
2. to perform verification on expenditures according to the Methodology for risk-based management verifications of the Programme and the procedures specified in section 5 below, on the legality and regularity with EU/national/institutional and Programme rules of the declared expenditure. Verification process shall ensure that the expenditure declared is real, accurate, identifiable and verifiable, that the products and services have been delivered and that the expenditures comply with the Programme and EU and national rules;

On-the-spot checks should be performed according to the Methodology for risk-based management verifications of the Programme;

1. to ask for clarification and validate only the eligible costs. In exceptional cases, if the Partners are not able to deliver the necessary explanations and/or the additional documents as part of the clarifications to the Controller, within the set deadline, the related costs can be parked from the interim report and claimed in a next reporting period, by the case. ‘Parked expenditure’ means expenditure that is excluded from the interim report and returned to the Partner for corrections;
2. to provide control reports and to detail the factual findings resulted following the verification procedures performed;
3. in case an irregularity may be suspected by the Controller, to suspend the verification of the respective expenditure and to include explanations in the control report; the related costs shall be parked by the Controller and may be claimed in the next reporting period upon submission of necessary clarifications; if considered necessary, the case may be sent by the Controller to the National Authority, for further investigation;
4. if a suspicion of fraud or corruption arises during the verifications, to fill in and submit to the National Authority a Report on suspected fraud or corruption (indicative model is provided in Annex 6);
5. to fill in, sign and upload in Jems a declaration of independence and confidentiality. The indicative model of the declaration is attached to the Template of Contract between Partner and Controller (see Annex 2).
6. **SPECIFIC PROCEDURES TO BE FOLLOWED**
   1. **General procedures**
      1. **Terms and conditions of the Grant Contract**

The Controller obtains an understanding of the terms and conditions of the relevant documents and he/she should request clarification from the Partner in case it finds that the terms and conditions are not sufficiently clear.

The procedures to be followed by the controller shall dully consider the type of budget (regular project or small scale project – option 1 or option 2) and the type of costs (real costs or costs reimbursed as flat rate).

* + 1. **Financial report for the Grant Contract**

The Controller verifies that the financial report complies with the conditions of Articles 5.2 of the Grant Contract, namely that it covers the eligible costs of the project as a whole, regardless of which part of it is financed by the European Union.

* + 1. **Rules for accounting**

The Controller examines — when performing the procedures listed in this Guide — whether the Partner has complied with the rules for accounting of Article 11.2 of the Grant Contract, namely, that the accounts:

a) are an integrated part of or an adjunct to the Lead Partner and the Partners’ regular system;

b) comply with the accounting and bookkeeping policies and rules that apply in the country concerned;

c) enable expenditure relating to the project to be easily traced, identified and verified.

* + 1. **Reconciling the financial report to the Partner’s accounting system and records**

The Controller reconciles the information in the financial report to the Partner’s accounting system and records (e.g., trial balance, general ledger accounts, sub-ledgers etc.).

In this respect, the Lead Partner and the Partners shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification, in accordance with Article 11.3 of the Grant Contract.

* + 1. **Exchange rates**

The Controller verifies that the expenditure is declared in original currency of the invoice/bill, and that the financial report is stated in Euro. The conversion rate into Euro of the costs incurred in other currencies is made automatically by the Jems using the monthly accounting exchange rate of the European Commission of the month during which the expenditure was submitted for the first time to the Controller in accordance with Article 4.10 of the Grant Contract.

* + 1. **Record keeping**

The Controller examines — when performing the procedures listed in this Guide — whether the Partner has complied with the rules for record keeping of Articles 11.8 and 11.9 of the Grant Contract.

* + 1. **Other provisions**

If necessary to conduct the verifications, the Controller may review the control documents issued for previous Partner reports (findings, observations, limitations, conclusions, recommendations, etc.)

* 1. **Procedures to verify expenditure**
     1. **Eligibility of costs**

The Controller verifies the eligibility criteria set out below, for each expenditure item selected for verification according to the Methodology for risk-based management verifications of the Programme.

1. *Costs incurred (Article 8.1 of the Grant Contract)*

The Controller verifies that the expenditure for each item was incurred and paid by the Partner. The Controller should take into account the conditions for costs incurred as set out in Article 8.1 of the Grant Contract. For this purpose, the Controller examines supporting documents (e.g., invoices, contracts) and proof of payment, proof of work done, goods received or services rendered and he/she verifies the existence of assets if applicable. A list with Indicative supporting documents is described in Annex 3.

If sufficient supporting evidence is not available/ submitted, the expenditure will be considered ineligible or will be parked until the supporting documents are made available.

1. *Implementation period (Article 2; Articles 8.2-8.4 of the Grant Contract)*

The Controller verifies that the expenditure for each item was incurred during the implementation period of the Project and paid before the submission for control of an interim report or of the final report.

The following exceptions are made:

- costs relating to final reports, only for control reports, and, if the case, final evaluation of the project, which may be incurred after the implementation period of the project and paid before the submission of the final report;

- costs for documentation for projects including an infrastructure component, which may be incurred during the project preparation period, but not before 1.01.2021.

1. *Budget (Articles 3, 8.1 of the Grant Contract)*

The Controller verifies that the expenditure for each item included in the financial report corresponds with and is indicated in the budget of the Grant Contract or in the latest approved amended project budget in force at the date of report submission by the Partner.

1. *Necessary (Article 8.1-a of the Grant Contract)*

The Controller verifies whether it is plausible that the expenditure for each item was necessary for the implementation of the project and that it had to be incurred for the contracted activities of the project by examining the nature of the expenditure with supporting documents. The verification is done by verifying that the expenditure is related to an activity foreseen in the Application Form.

1. *No double funding (Article 8.1-b of the Grant Contract)*

Where the Controller suspects that expenditure was already financed from other EU Funds or other contributions from third parties, the expenditure will be deemed ineligible / parked and the Controller shall fill in a Report on suspected fraud or corruption (see section 5.4.3 of this Guide).

1. *Records (Article 8.1-d of the Grant Contract)*

The Controller verifies that expenditure for each item is recorded in the Partner’s accounts through a separate accounting system or appropriate accounting codes for all transactions relating to the project.

1. *Applicable legislation (Article 8.1–e of the Grant Contract)*

The Controller verifies that expenditure complies with the requirements of the applicable EU and national legislation.

1. *Justified (Article 8.1–f and h of the Grant Contract)*

The Controller verifies that expenditure for each item is substantiated by evidence (see section 5.3.1 *Verification evidence*) and supporting documents in accordance with the Indicative supporting documents listed in Annex 3 and it complies with the principles of sound financial management, in particular efficiency and economy.

1. *Valuation*

The Controller verifies that the monetary value of the expenditures agrees with underlying documents (e.g., invoices, salary statements). The Controller should not check the exchange rate as the conversion into Euro is automatically made by Jems.

1. *Budget line*

The Controller examines the nature of each expenditure item and verifies that the expenditure item has been classified under the correct budget or sub-budget line of the financial reports and is consistent from one financial report to another.

1. *Compliance with procurement rules applicable at programme and national level (Article 8.1–g of the Grant Contract)*

The Controller verifies whether the Partner has concluded implementation contracts in line with the principles for procurement, as set out in Article 9 of the Grant Contract and to which expenditure (sub)budget line(s) or expenditure item(s) this applies.

For this purpose, the Controller inspects the supporting documents of the procurement and purchase process. For procurement procedures carried out according to the Financial Regulation, the Controller shall use the check-lists presented in Annexes 5.2 – 5.3 to this Guide. For procurement procedures carried out according to national legislation, specific check-lists shall be used according to the procedures at national level. The check-lists used according to the national procedures shall be uploaded in Jems as well.

Where the Controller finds issues of non-compliance, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure. When examining supporting documents, the Controller takes into account the risk indicators listed in Annex 4. The controller shall refer to the provisions of Commission Decision no. C(2019) 3452 of 14.05.2019 or to the national legislation transposing the Commission Decision no. C(2019) 3452 of 14.05.2019 and shall mention the level of corresponding percentage reduction.

1. *Compliance* *with the communication and visibility rules of the Programme (Article 10 of the Grant Contract)*

The Controller checks whether the Programme requirements regarding communicationand visibility have been respected.

In case the Programme requirements have not been respected and remedial actions are necessary to be put in place, the Controller shall indicate this and the related costs should be parked.

* + 1. **Eligible real costs (Articles 8.1 and 8.5-a of the Grant Contract)**

1. The Controller verifies that expenditure items to be reimbursed as real costs and which are recorded under the following budget lines of the financial report:

* *for regular projects*: Travel and accommodation, External expertise and services, Equipment, Infrastructure and works,
* *for small scale projects[[4]](#footnote-4)*: *option 1* - Staff costs; *option 2* - Staff costs, Travel and accommodation, External expertise and services, Equipment)

are covered by the real costs as defined in the Grant Contract, by examining the nature of these expenditure items (Article 8 of the Grant Contract also makes reference to art. 39-44 of Interreg Regulation, which include provisions for each cost category).

Costs under *Travel and accommodation* budget line incurred outside the programme area are eligible only if they are linked to events organised by MA/JS/NA and/or to activities described and justified in the Application.

1. The Controller verifies that the VAT and any costs directly linked to salary payments, which are recorded under real costs, are **not recoverable** by the Partner, according to its Declaration (Annex 7).
   * 1. **Flat rate costs (Articles 8.5-b and 8.6 of the Grant Contract)**

The Controller is not required to verify the costs on which flat rate financing is based. According to the Grant Contract, flat rate funding does not need to be supported by accounting documents uploaded in JEMS. The Partner should keep the original documents and record them in the accounting system.

Nevertheless, some documents should be verified to certify the existence of the **Staff costs category, where calculated as flat rate** (for regular projects). The Partner does not need to document that the expenditure has been incurred and paid. Still, the Partner shall be able to demonstrate the existence of employment relationship with the Partner’s organisation. In this respect, documents proving the existence of the project staff (such as the employment contract for an employee, etc.) shall be verified once during the project implementation, on the occasion of the first report when real expenditure is declared by the Partner. In case the documents are not provided, the Controller shall mention this in the control report and control check-list, in order to be verified for the following reports, until the final report, the latest. In case that, up to the final report, the latest, the existence of staff costs category is not demonstrated, corrections may be applied by the MA.

The Controller should not check the percentages or amounts, as the calculation is automatically made by Jems.

* + 1. **In kind contributions (Article 8.7 of the Grant Contract)**

The Controller verifies that the costs in the financial report do not include contributions in kind. Any contributions in kind, do not represent actual expenditure and are not eligible costs.

* + 1. **Non-eligible costs (Article 8.8 of the Grant Contract)**

The Controller verifies that the expenditure for an item does not concern an ineligible cost as described in the Grant Contract.

* 1. **Guides on specific procedures to be performed**
     1. **Verification evidence**

1. When performing the management verifications as described in Section 5.2, the Controller may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.
2. The Controller obtains verification evidence from these procedures to draw up the report. Verification evidence is all information used by the Controller in arriving at the factual findings and it includes the information contained in the accounting records underlying the financial report and other information (financial and non-financial).
3. For the purpose of the procedures listed in Section 5.2, all records, accounting and supporting documents:

* shall be easily accessible and filed so as to facilitate their examination;
* shall be available in the original form (in case of on-site on-the-spot verifications) and in electronic form in Jems.

1. If the Controller finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.
2. The Partner will allow any external Controller to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the project. The Partner gives access to all documents and databases concerning the technical and financial management of the project and to the locations of the implementation of the project.
   * 1. **Verification coverage**

Under the Interreg NEXT Black Sea Basin Programme, the expenditures reported by the Partner in the financial report shall be selected for verification according to the Methodology for risk-based management verifications of the Programme, to assess whether they are eligible in accordance with the Grant Contract and EU and national legislation.

* 1. **Documents issued by the Controller**
     1. The control report shall be filled in in Jems and describe the factual findings of the verifications in sufficient detail to enable the Partner (or Lead Partner) and the Managing Authority to understand the nature and extent of the procedures performed by the Controller and the factual findings reported by the Controller.

The Controller shall also include details about extension of verification following the professional judgement.

* + 1. When undertaking the management verifications, the Controller shall fill in the checklists presented in Annexes 5.1 and 5.2-5.3 (when applicable) to this Guide. As regards the procurement procedures carried out according to the national legislation, the template of the checklists established in the procedures at national level shall be used and shall be uploaded by the controller in Jems.
    2. In addition to the control report, if the case, a Report on suspected fraud or corruption shall be elaborated and sent directly to the National Authority of the respective country, without any need of informing the concerned Partner. The Controller shall attach the supporting documents of the Partner related to the suspicion to the Report on suspected fraud or corruption.
    3. The use of the template of Control report and of the template of Control certificate (as provided by the Jems) and of the templates of control checklists (as provided by the present Guide and by the national procedures for procurement procedures carried out according to national legislation) is compulsory.
    4. Requests for clarification sent to the Partner and answers received and/or any other relevant documents shall be uploaded in Jems.
    5. The Controller’s signature (e-signature is admissible) on the documents he/she issues is compulsory.
  1. **Contradictory procedure**

A contradictory procedure should be possible, if the Partner does not agree with the findings. In this case, the Controller shall assign the complaint to another member of its staff / applicable national body, for re-assessing the results of the verifications for the expenditure in question and replying to the Partner. The documents related to the contradictory procedure, either of the Partner, or of the Controllers, shall be uploaded in Jems.

In addition, if the National Authority has an established procedure, it shall be communicated to the Partners in the country and followed accordingly.

1. **QUALITY CONTROL**

National Controller in each participating country will monitor the quality of the work done by the Controllers (especially in the case of decentralized system).

1. **ANNEXES TO THIS GUIDE**

Annex 1 - How the system for management verifications is organised in each participating country

Annex 2 - Template of Contract between Partner and Controller for management verifications

Annex 3 - Indicative list of supporting documents required for management verifications

Annex 4 - Procurement risk indicators

Annex 5.1 – Control check–list

Annex 5.2 – Control check–list for estimated value procurement over 20 000 euro according to the Financial Regulation

Annex 5.3 – Control check–list for estimated value procurement up to 20 000 euro according to the Financial Regulation

Annex 6 - Template of Report on suspected fraud or corruption

Annex 7 - General Declaration by the Lead Partner / Partner

Annex 8 - Declaration on the worked hours (full and part time assignments) (for small scale projects)

1. The contact details for the National Controller of each participating country in the Programme are available on the Programme website: <https://www.blacksea-cbc.net/interreg-next-bsb-2021-2027/management-structures/control-contact-points> [↑](#footnote-ref-1)
2. The contact details for the National Authority of each participating country in the Programme are available on the Programme website: <https://www.blacksea-cbc.net/interreg-next-bsb-2021-2027/management-structures/national-authorities>. [↑](#footnote-ref-2)
3. available on the Interact website: <https://jems.interact.eu/manual/> [↑](#footnote-ref-3)
4. option 1 – first calls for proposals; option 1 and option 2 - second calls for proposals. For the purpose of this Guide for control, the reference to “option 1” is used for the small scale projects under the first calls for proposals as well, although this is the single option under this call. [↑](#footnote-ref-4)