



URBACT III - SYNERGIE GUIDANCE NOTE NO. 6

CERTIFICATION OF EXPENDITURE BY FLC

This Guidance Note provides useful information for FIRST LEVEL CONTROLLERS about how to certify partners' expenditure. It is both a technical guide to SYNERGIE CTE and a practical guide on the procedure to follow.

Date APRIL 2021



TABLE OF CONTENT

1. INTRODUCTION	3
2. CONTROL AND CERTIFICATION OF EXPENDITURE	4
2.1. EXPENDITURE LIST	4
2.2. EXPENDITURE AVAILABLE FOR FLC	4
2.3. EXPENDITURE READY FOR CERTIFICATION	6
2.4. EXPENDITURE CERTIFIED BUT NOT INCLUDED IN A VALIDATED CERTIFICATE	8
3. PRODUCTION OF A CERTIFICATE OF EXPENDITURE	9
3.1. PROJECT INFORMATION	11
3.2. PROJECT FINANCING PLAN	11
3.3. FIRST LEVEL CONTROLLER DECLARATION	11
3.4. ANNEX 1: CERTIFICATE EXPENDITURE LIST	12
3.5. ANNEX 2: CERTIFICATE EXPENDITURE BREAKDOWN PER CATEGORY	12
3.6. ANNEX 3: CHECKLIST FOR FIRST LEVEL CONTROLLERS	13
ANNEX 1. FIRST LEVEL CONTROL CHECKLIST (ANNEX 3 OF THE FLC CERTIFICATE)	17

For additional assistance or information, please do not hesitate to contact us:

Céline ETHUIN / Julien LAMBERT
Project & Programming Unit
URBACT Secretariat
+33 1 85 58 61 98 / +33 1 85 58 61 37
c.ethuin@urbact.eu / j.lambert@urbact.eu



1. INTRODUCTION

The first step to certify expenditure in SYNERGIE-CTE consists of going into the following website:

cte.synergie-europe.fr

You will be asked to enter your login and password. Please use the login and password that you have created. After having entered your login and password, the screen that you should see at this stage will be the following one:

Status Appraisal in progress					
Priority-Objective	Project	CTE Ref	Partner	Profile	
1-1-2	AGRI-URBAN	103	Marchin (until the end of Phase 1)	Partner's Auditor	

Status Approved		Expenditure		Income		Received payments				
Priority-Objective	Project	CTE Ref	Partner	Profile	Postponed expenditure present	Expenditure to control present	Refused income present	Income to control present	Presence of received payments of refunds to be confirmed	Match funding to control present
1-1-2	AGRI-URBAN	103	Municipality of Marchin	Partner's Auditor						

Here you can see the two phases of the networks you are going to certify expenditure for. Click on the magnifying glass of the approved phase of the network in order to access to the network's main page.

Access application form data	
Show HTML version in readonly mode	
Project's administrative information & contractual documents	
Add / Edit a First Level Controller profile	
[en] Voir les documents contractuels	
Access expenditure data	
Expenditure	evidence of expenditure to be controlled
Revenues/Income	
Certificates	
Progress Reports	
Payments received	
Closure report	

Here you can see four different chapters “**Access application form data**”, “**Access expenditure data**”, “**Financial monitoring**” and “**Edit an administrative document**”.

In order to control and certify the accounted expenditure, you need to enter into the second chapter “**Access expenditure data**”. If you want to read the last version of the Project application form approved by the Monitoring Committee, you can enter into the first chapter.

2. CONTROL AND CERTIFICATION OF EXPENDITURE

2.1. Expenditure list

In chapter “**Access expenditure data**”, if you select the first sub-chapter “Expenditure”, you will get into the following screen:

ERDF LIST of corrected expenditure Public procurement contracts					
<input type="checkbox"/> New expenditure No new expenditure					
<input type="checkbox"/> Expenditure in validation process by LP No expenditure in validation process					
<input type="checkbox"/> Expenditure available for FLC					
	Partner	Number of expenses	Invoice original amount in € or other currencies	Total amount claimed	Claimed Amount
	Communaute d'agglomeration d'Amiens Metropole	2	666.00 € 12.00 £	666.00 € 12.00 £	680.09 €
	Total	2	666.00 € 12.00 £	666.00 € 12.00 £	680.09 €

In order to control and certify the expenditure accounted by your project partner, you will have to go to the section called “**Expenditure available for FLC**” where you will find the expenditure entered by the partner and validated by the Lead Partner. Please click on the magnifying glass.

2.2. Expenditure available for FLC

Firstly, it is important to keep in mind that only the expenditure already validated by the Lead Partner can be controlled and certified by the first level controller of a Project Partner.

Once you click on the magnifying glass of “**Expenditure available for FLC**”, you will find the expenditure entered by the Project Partner on the basis of original invoices and supporting documents.

Expenditures detail

Expenditure number	173685
Fund of the expenditure	ERDF
Document reference	Lorem ipsum dolor sit amet
Issuer	Lorem ipsum dolor sit amet
Date of the document	2019-10-09
Document nature	Invoice
Date of payment	2019-10-10
Total original amount of the invoice in € or other currency	666.00 €
Amount claimed	666.00 €
Estimated amount in €	666.00 €
Work package	Work package 1 - Project management
Activity	Work package 1 - Project management
Category of costs	External Expertise and Services
Budget line	Project Partner External Expertise Project Coordination
Type of payment	Bank transfer
Expenditure nature	Cash
Expenditure Localisation	In the EU zone of the Programme area
Type of contract	
Public procurement contract	
Comment	

Check all / Uncheck all

Transfer the selected costs for certification. Note the official exchange rate applied

Substitute mode

URBACT III
Partner's Auditor
Communauté d'agglomération d'Amiens Métropole

It be closed.

DEMO (Ref: 81 | 1431422503 | Version: 5 | Approved)

Substitution mode Log out

Expenditure budget line	Expenditure subcategory	Payment date	Invoice original amount in € or other currencies	Amount Claimed	Claimed Amount	Comment		
External Expertise and Services	Project Partner External Expertise Project Coordination	2019-10-10	666.00€	666.00€	666.00 €		<input type="checkbox"/>	
Equipment	Equipment	2019-12-08	12.00€	12.00€	14.09 €		<input type="checkbox"/>	
Total				666.00€	12.00€	680.09€		

RETURN the selected expenditure to the validation process

If you move the mouse's cursor on the magnifying glass of each expenditure, the expenditure's detail will be displayed on the left side of the screen.

The expenditure in this section is available for certification. However, before doing so, you must switch them into "certification process".

When you are ready to start the certification process, check all expenditure boxes on the right side of the list. You can do so by ticking each box or by click on "check/uncheck all" at the bottom of the screen.

By doing so, the expenditure in currencies other than Euro will be officially converted into Euro using the exchange rate of the European Commission in the month during which the expenditure is submitted for verification to the FLC, in accordance with Art. 23 of Regulation (EU) No 1299/2013 (b).

The official EC rate is published electronically each month at: <http://ec.europa.eu/budget/inforeuro/>

When all expenditures are selected, click on "Transfer the selected costs for certification. Note the official exchange rate applied".

Expenditure available for FLC

This partner has public legaltype

The VAT is not refunded for this partner

Monthly exchange rate
1 EURO = 0.8518 £

[Link to EC official exchange rate of the Euro](#)

Expenditure #	Invoice reference	Invoice date	Issued by	Expenditure budget line	Expenditure subcategory	Payment date	Invoice original amount in € or other currencies	Amount Claimed	Claimed Amount	Comment		
173685	Lorem ipsum dolor sit amet	2019-10-09	Lorem ipsum dolor sit amet	External Expertise and Services	Project Partner External Expertise Project Coordination	2019-10-10	666.00€	666.00€	666.00 €		<input type="checkbox"/>	
173686	Lorem ipsum dolor sit amet 2	2019-11-13	Lorem ipsum dolor sit amet 2	Equipment	Equipment	2019-12-08	12.00€	12.00€	14.09 €		<input type="checkbox"/>	
Total								666.00€	12.00€	680.09€		

Check all / Uncheck all

Transfer the selected costs for certification. Note the official exchange rate applied

RETURN the selected expenditure to the validation process

Expenditure is now under “**Expenditure ready for certification**”.

2.3. Expenditure ready for certification

Partner	Number of expenses	Total amount claimed
Communaute d'agglomeration d'Amiens Metropole	2	680.09 €
Total	2	680.09 €

Once the expenditure is ready for certification, you can select it by clicking on the .

By ticking the box **Certify** at the very right of the selected expenditure, two new columns - “**Amount certified**” and “**Auditor’s comment**” - will appear as below.

If the amount certified is not exactly the same amount as the one entered by the Partner and validated by the Lead Partner, two new columns “**Amount rejected**” and “**Type of observation**” will appear:

Expenditure #	Invoice reference	Invoice date	Issued by	Expenditure budget line	Expenditure subcategory	Payment date	Monthly rate to apply	Claimed Amount	Partner comment	Cancel
173685	Lorem ipsum dolor sit amet	2019-10-09	Lorem ipsum dolor sit amet	External Expertise and Services	Project Partner External Expertise Project Coordination	2019-10-10	2019-12	666.00 €		<input checked="" type="checkbox"/> Certify <input type="checkbox"/>
	Amount certified	Rejected amount	Type of observation	Auditor comment						
	66	600.00 €								
173686	Lorem ipsum dolor sit amet 2	2019-11-13	Lorem ipsum dolor sit amet 2	Equipment	Equipment	2019-12-08	2019-12	14.09 €		<input checked="" type="checkbox"/> Certify <input type="checkbox"/>
Total								680.09 €		

Certify: check all / Uncheck all
 Cancel: check all / Uncheck all

> Amount certified:

Here you find the amount entered by the Partner and already validated by the Lead Partner. Please be aware that the **validation by the Lead Partner does not mean a confirmation of the eligibility of the expenditure**. The Lead Partner is asked to check if the expenditure has been input in the correct budget category and budget line and if it respects the budget limits, according to the project budget, the

application form and the joint convention. During the validation process, the Lead Partner is also asked to ensure that the expenditure reported by the Partners is strictly connected to the project implementation.

Here, you are asked either to agree with that amount or to disagree with it.

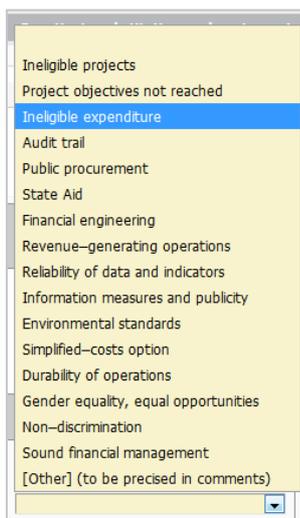
- **If you agree**, then the amount of the selected expenditure can be fully certified.
- **If you disagree**, you will have the possibility to change the amount and to insert the new eligible amount that you intend to certify (for instance 650.00 € instead of 750.00 € if you consider that 100 € are not eligible).

> **Amount rejected:**

The difference between the expenditure amount and the certified amount automatically appears in this column.

> **Type of observation:**

Please select from the dropdown menu the reason why you rejected some or the entire amount :



> **Auditor comment:**

In this box, you are asked to insert your comment on the expenditure. Your comments will be essential to provide evidence of the control performed by you. The “auditor’s comment” are to be considered as a sort of “report on first level control”. For this reason, we highly recommend you to use this space and to report all information that you consider relevant.

In case you disagree with the amount of the expenditure and you decide to certify only part of it, please describe the “why” and the “how” of your decision (e.g. ineligibility of VAT, wrong calculation method, etc.).

Once you will have controlled each item of expenditure, please click on the button “**CERTIFY selected expenditure**” at the bottom of the screen.



2.4. Expenditure certified but not included in a validated certificate

The certified expenditure is now saved in the chapter "**Expenditure certified but not included in a validated certificate**".

Expenditure certified but not included in a validated certificate				
	Partner ▲	Number of expenses ↕	Total amount claimed ↕	Total certified ↕
	Communaute d'agglomeration d'Amiens Metropole	2	680.09 €	680.09 €
	Total	2	680.09 €	680.09 €

Please click on the magnifying glass  at the left side of your Project Partners. By clicking on it, you open a new window – displaying the certified expenditure ready to be included in a certificate of expenditure:

Expenditure certified but not included in a validated certificate														
Expenditure certified but not included in a validated certificate of partner Communaute d'agglomeration d'Amiens Metropole														
<input checked="" type="checkbox"/> Expenditure not included in any certificate.														
Certificate # ↕	Expenditure # ↕	Invoice reference ↕	Invoice date ↕	Issued by ↕	Expenditure budget line ↕	Expenditure subcategory ↕	Payment date ↕	Claimed Amount ↕	Partner comment ↕	Amount certified ↕	Rejected amount ↕	Auditor comment ↕		
	173685	Lorem ipsum dolor sit amet	2019-10-09	Lorem ipsum dolor sit amet	External Expertise and Services	Project Partner External Expertise Project Coordination	2019-10-10	666.00 €		666.00 €	0.00 €	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.		<input type="checkbox"/>
	173686	Lorem ipsum dolor sit amet 2	2019-11-13	Lorem ipsum dolor sit amet 2	Equipment	Equipment	2019-12-08	14.09 €		14.09 €	0.00 €	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.		<input type="checkbox"/>
Total								680.09 €		680.09 €	0.00 €			

Cancel certification of selected expenditure | Show certificates list

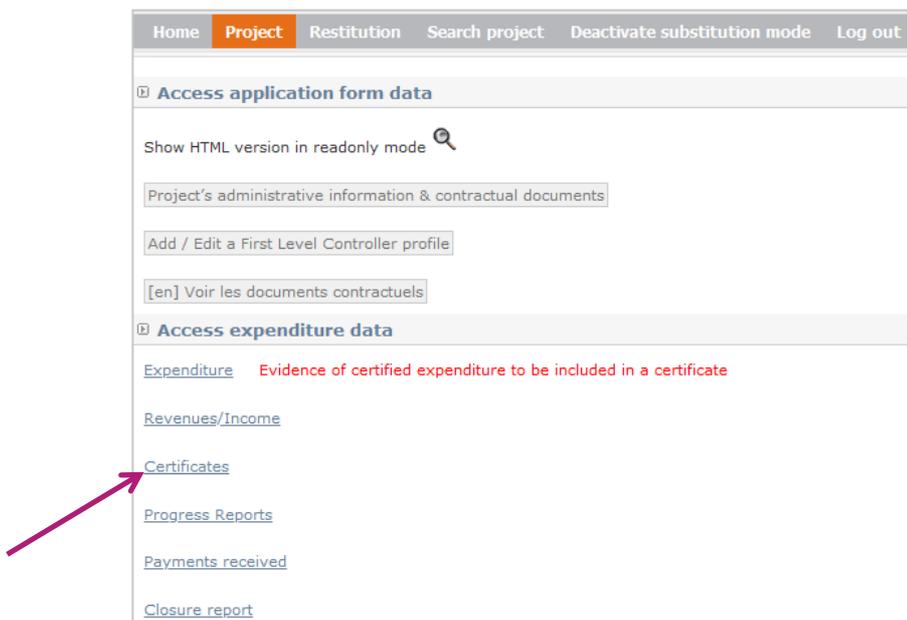
If, after the certification of expenditure, you discover a mistake or do not want this expenditure to be certified, you have the possibility to select expenditure concerned and to click on the button **Cancel certification of selected expenditure** at the bottom of the screen. Expenditure concerned will come back to previous chapter "**Expenditure ready for certification**".

At this stage, if a modification in the expenditure is needed (for instance, change of budget line, correction of mistake in payment date or invoice reference, etc.), only the Lead Partner can cancel the expenditure to give it back to the Project Partner.

Otherwise to finalize your certification, you must produce a certificate of expenditure. You can do so by clicking on **Show certificates list**.

3. PRODUCTION OF A CERTIFICATE OF EXPENDITURE

To produce a new certificate, you need to go to the list of certificates. If you have not clicked on the button [Show certificates list](#) from the previous page, you can also access it – from the index - by going to the chapter “**Access expenditure data**” and selecting the third item “[Certificates](#)”.



You now have to click on the  button in the middle of the screen.

Project certificates list											Expenditure list		MS control		Expenditure list	
Certificate																
Period	Partner	Certificate No	Validation date	Amount	Final	Included in the payment claim	Included in the MA certificate	Included in the funds call				Amount rejected by MS	MS control			
Period from 2019-07-01 to 2020-06-30 for expenditure paid until 2020-06-30	Communaute d'agglomeration d'Amiens Metropole	1	2019-08-28	3,087.86 €		1	1									
Period from 2019-01-01 to 2019-11-30 for expenditure paid until 2019-11-30																
Period from 2019-09-03 to 2019-12-31 for expenditure paid until 2019-12-03	Communaute d'agglomeration d'Amiens Metropole			0.00 €												

You will find the following screen:

Project DEMO

Certificate of expenditure for partner Communaute d'agglomeration d'Amiens Metropole

[Back to certificate list](#)

Interim certificate of 0.00 € not validated

[Switch certificate type to "final" \(only 1 final certificate per partner\)](#)

+ [Add expenditure to this certificate](#)

You can view a PDF version of your document here:

This document is based in the following template : [URBACT III First level Control Certificate](#)

- [1. Project Information](#)
- [2. Project financing plan](#)
- [3. First Level Controller Declaration](#)
- [4. Annex 1 : Expenditure list](#)
- [5. Annex 2 : Expenditure breakdown per category](#)
- [6. Annex 3 : First Level Control Checklist](#)
 - [6.1 General Checks](#)
 - [6.2 Accounting and Audit Trail](#)
 - [6.3 Staff costs](#)
 - [6.4 Office and Administration Costs](#)
 - [6.5 Travel and Accommodation Costs](#)
 - [6.6 External Expertise and Services](#)
 - [6.7 Equipment Costs](#)
 - [6.8 Public Procurement](#)
 - [6.9 Information and publicity rules](#)
 - [6.10 Compliance with other EU rules](#)
 - [6.11 Other Considerations](#)

By default, you will find the title **“Interim certificate of 0.00 € not validated”**.

If you are producing the first certificate of expenditure incurred during **Phase 1** – or the following certificates during the implementation phase (Phase 2) of the project – you have to leave the status of the certificate as **“INTERIM”**.

In the case of the final certificate for **Phase 2**, you will have to switch certificate type to **“FINAL”**, by clicking on [Switch certificate type to "final" \(only 1 final certificate per partner\)](#).

Now click on the button “” to add expenditure to the certificate.

You find the list of certified expenditure ready to be included in the certificate as follows:

Expenditure ready to be included in this certificate

This certificate allows only expenditure paid before: 2019-11-30

Expenditure fund	Invoice reference	Issued by	Invoice date	Payment date	Claimed Amount	Comment	Amount certified	Auditor's comment
ERDF	Lorem ipsum dolor sit amet	Lorem ipsum dolor sit amet	2019-10-09	2019-10-10	666.00 €		666.00 €	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.

Check all / Uncheck all

Add checked expenditure

For all expenditure that you want to include in the certificate, tick the box at the very right side of the selected expenditure.

Then, click on the button

Add checked expenditure

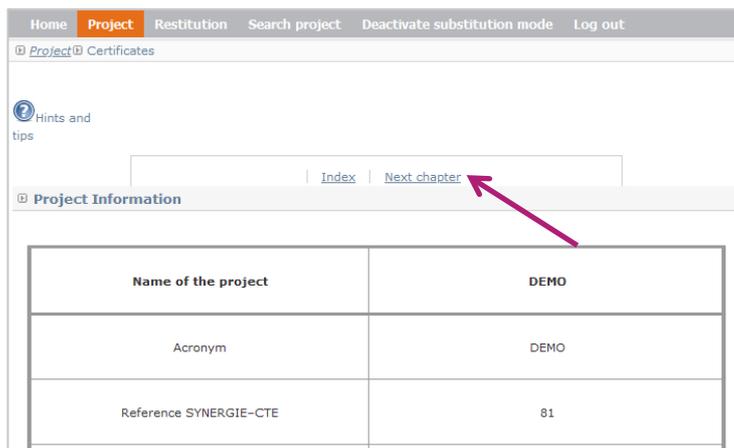
. You will be brought back to the certificate menu.

Expenditure has been now added to the certificate, which is now the total amount of expenditure controlled and selected for the certificate.

A list of six chapters is available in the certificate.

By going into the first one - "1. [Project information](#)" - you will open a new window.

3.1. Project Information



This section is filled-in automatically by the system.

On this screen, you can read basic Project information like the Project acronym, its SYNERGIE-CTE reference, the name of the Lead Partner, the Project starting date, the Project ending date, the administrative closure date, etc.

To go to the following chapter, click on the button "[Next chapter](#)".

3.2. Project Financing Plan

In this chapter, you can find information concerning the Project financing plan (total, ERDF, Swiss and Norwegian funding as well as partners co-financing).

Go to the "[Next chapter](#)".

3.3. First Level Controller Declaration

The Certificate of expenditure must be produced and signed by the appointed First Level Controller of the Project Partner concerned.

First Level Controller Declaration

Amount certified: 666.00 €

I. Based on the documents provided and my verification and professional judgement as a first level controller, I certify that:

- a. Expenditure is in line with European, programme and national eligibility rules and complies with conditions for support of the project and payment as outlined in the subsidy contract.
- b. Expenditure was actually paid with the exception of costs related to depreciations and simplified cost options.
- c. Expenditure was incurred and paid (with the exceptions above under "b") within the eligible time period of the project and was not previously reported.
- d. Payment of staff costs is proven on the basis of payslips or documents of equivalent probative value.
- e. Expenditure based on simplified cost options is correctly calculated and the calculation method used is appropriate.
- f. Expenditure reimbursed on the basis of eligible costs actually incurred is either properly recorded in a separate accounting system or has an adequate accounting code allocated. The necessary audit trail exists and all was available for inspection.
- g. Expenditure in currency other than Euro was converted using the correct exchange rate.
- h. Relevant EU/ national/ institutional and programme public procurement rules were observed.
- i. EU and programme publicity rules were observed.
- j. Co-financed products, services and works were actually delivered.
- k. Expenditure is related to activities in line with the application form and the subsidy contract.

II. Based on the documents provided, my verification and my professional judgement as a first level controller, and for the amount certified, I have NOT found any evidence of:

- a. Infringements of rules concerning sustainable development, equal opportunities and non-discrimination, equality between men and women and state aid.
- b. Double-financing of expenditure through other financial sources.
- c. Generation of undisclosed project-related revenue.
- d. Suspected or established fraud

III. I hereby confirm that the verification of the project financial report was done precisely and objectively. The control methodology and scope and further information on the control work actually done are documented in the first level control report and checklist. I and the institution / department I represent are independent from the project's activities and financial management and authorised to carry out the control.

NAME: M. Julien Lambert
 Signature:
 Place and date:

This chapter represents a statement of eligibility of the expenditure included in the certificate. The amount indicated here is the amount of the certified expenditure for the current reporting period. It is automatically pre-filled by the SYNERGIE-CTE system.

The name of the First Level controller is automatically pre-filled as well.

Then go to the “[Next chapter](#)”. The next three chapters are annexes to the certificate.

3.4. Annex 1: Certificate expenditure list

In this chapter, a list of the expenditure included in the current certificate is available.

In case you feel it necessary, you still do have the possibility to remove expenditure from the certificate. If such is the case, select the expenditure that you want to remove by ticking the box at the very right of the expenditure concerned. Then click on the button “Remove selected expenditure from certificate” at the bottom of the screen.

[Previous chapter](#) | [Index](#) | [Next chapter](#)

Annex 1 : Expenditure list

[Add expenditure to this certificate](#)

Expenditure fund	Invoice reference	Issued by	Payment date	Invoice document type	Payment mode	Claimed Amount	Amount certified	Amount rejected	Auditor comment	
ERDF	Lorem ipsum dolor sit amet	Lorem ipsum dolor sit amet	2019-10-10	Invoice	Bank transfer	666.00 €	666.00 €	-	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.	<input checked="" type="checkbox"/>
Total						666.00 €	666.00 €	0.00 €		

If you agree with the expenditure included in the certificate, you just need to go to the “[Next chapter](#)”.

3.5. Annex 2: Certificate expenditure breakdown per category

This chapter is a table by budget category summarizing:

- The total Project forecasted budget as from the last application form approved by the Monitoring Committee;

- The Partner’s certified expenditure for the current reporting period;
- The Partner’s cumulative certified expenditure from the start date of the project.

It allows you to check again that the expenditure amounts are correct, that Partner’s expenditures are not exceeding the ceiling of the breakdown per budget category and of the total budget and which budget categories are concerned by the expenditure certified before completing the control checklist.

Go to the “[Next chapter](#)”.

3.6. Annex 3: Checklist for first level controllers

This checklist shall aim at assisting the controllers during the implementation of the first level control and should be used as a tool to check the most important issues about eligibility and to outline any comment and remark which might be relevant. The checklist, together with the comments outlined in SYNERGIE-CTE at the level of each item of expenditure certified, shall be considered as a report on the control done by the first level controllers.

This checklist, also available in Annex 1 of this Guidance Note, contains 11 sections to be filled one after another.

- | | |
|------------------------------------|------------------------------------|
| 1. General Checks | 7. Equipment Costs |
| 2. Accounting and Audit Trail | 8. Public Procurement |
| 3. Staff costs | 9. Information and publicity rules |
| 4. Office and Administration Costs | 10. Compliance with other EU rules |
| 5. Travel and Accommodation Costs | 11. Other Considerations |
| 6. External Expertise and Services | |

You are now on the first section “**General Checks**”. Please answer to each question with **YES**, **NO** or **N/A**. You are given the possibility to complete your answer by adding a “comment” at the right hand side of the screen, as below.

	YES	NO	N/A	Comment
1. Are the following documents available for the First Level Controller: • Subsidy Contract • Application Form • Joint Convention	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	
2. If the partner contribution does not come from the partner's own resources but from an external public source, has the total public contribution not been exceeded? If the partner contribution comes from the partner's own resources or entirely from private sources, please tick 'n/a'.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	
3. Is it ensured that the expenditure has not already been reimbursed by any other funding (EU, regional, local or other)? Are there mechanisms in place to avoid double-financing?	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	
4. Was recoverable VAT deducted? If the project partner is not entitled to recover the VAT, please select 'N/A' and state this in the comment box.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Save

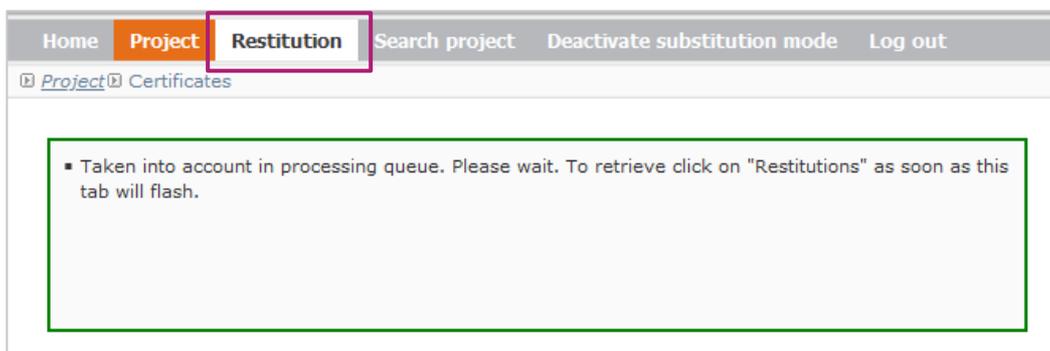
We strongly recommend you to fill in all the information required in each single section.

REMEMBER TO SAVE
 After each section, if you do not click on the **Save** button, the data not saved will be lost and you will have to redo it.

After clicking on the button “**Save**” you are automatically transferred to next chapter, “**Accounting and Audit Trail**”, and so on. **We suggest you to continue and fill in the next chapter, one after the other. Every time you finish one section, you need to press the **Save** button to ensure that information is saved.**

When you finish going through the section of the checklist, you are finally in the index page. Before validating the certificate, you can view a PDF version of the document by clicking on the button “”.

The following message will appear on the screen:



Once the button “**Restitutions**” is flashing, you can go click on it in the grey bar at the top of the screen and go to the link “[PDF Edition](#)”.



You can collect the PDF and open it – to see a PDF version of the certificate.

Waiting_process_list									
Id	Server name	User name	Program	Reference Project	Processing label	Date	Status		
List of other processes									
Id	Server name	User name	Program	Reference Project	Processing label	Date	Status		
555	SRVBATCH	Céline ETHUIN	URB	174	FLC Approbation Checklist	2016-02-02 13:44:32	Completed		

You can now finalize and close the certification procedure by clicking on the **Validate document definitively** button at the bottom of the screen.

[Back to certificate list](#)

Interim certificate of 666.00 € not validated

[Switch certificate type to "final" \(only 1 final certificate per partner\)](#)

[Add expenditure to this certificate](#)

You can view a PDF version of your document here: 

This document is based in the following template : [URBACT III First level Control Certificate](#)

- 1. [Project Information](#)
- 2. [Project financing plan](#)
- 3. [First Level Controller Declaration](#)
- 4. [Annex 1 : Expenditure list](#)
- 5. [Annex 2 : Expenditure breakdown per category](#)
- 6. Annex 3 : First Level Control Checklist
 - 6.1 [General Checks](#)
 - 6.2 [Accounting and Audit Trail](#)
 - 6.3 [Staff costs](#)
 - 6.4 [Office and Administration Costs](#)
 - 6.5 [Travel and Accommodation Costs](#)
 - 6.6 [External Expertise and Services](#)
 - 6.7 [Equipment Costs](#)
 - 6.8 [Public Procurement](#)
 - 6.9 [Information and publicity rules](#)
 - 6.10 [Compliance with other EU rules](#)
 - 6.11 [Other Considerations](#)



Once you validate the certificate, the system will automatically transfer you to the certificate list. Validation date is automatically filled in by the system.

• Certificate has been validated

[Project certificates list](#)

Certificate										Expenditure list	MS control		Expenditure list
Period	Partner	Certificate No	Validation date	Amount	Final	Included in the payment claim	Included in the MA certificate	Included in the funds call			Amount rejected by MS	MS control	
Period from 2019-07-01 to 2020-06-30 for expenditure paid until 2020-06-30	Communaute d'agglomeration d'Amiens Metropole	1	2019-08-28	3,087.86 €		1	1						
Period from 2019-01-01 to 2019-11-30 for expenditure paid until 2019-11-30	Communaute d'agglomeration d'Amiens Metropole	2	2019-12-12	666.00 €									
Period from 2019-09-03 to 2019-12-31 for expenditure paid until 2019-12-03	Communaute d'agglomeration d'Amiens Metropole			0.00 €									

Now, while putting on the  at the very right of the current certificate, the certificate's details are displayed on a read only version.

You can view the PDF version of the validated certificate by clicking on the icon " " and repeat the same procedure for restitution of the document.

PLEASE DULY SIGN AND STAMP THE DOCUMENT.

For audit trail reasons, we recommend that each project partner keeps the original version of each certificate. **The project partner shall send a scanned version of the signed certificate to the Lead Partner.** The Lead Partner shall collect all the scanned certificates from the project partners.

The Lead Partner shall then send all scanned certificates to the URBACT Secretariat via email, in annex to the project Payment Claim.

The certificate and statement of expenditure is now ready to be sent, scanned, to the Lead Partner.



ANNEX 1. First Level Control Checklist – Guidance (Annex 3 of the FLC Certificate)

Please find below the FLC Certificate with comments and expected answers - from the URBACT Secretariat - to help you fill it in.

6.1 General Checks					
	Control question	Yes	No	N/A	Comments/Follow-up
1.	Are the following documents available for the First Level Controller: <ul style="list-style-type: none"> Subsidy Contract Application Form Joint Convention 	Y			If 'no' should have an explanation and details
2.	If the partner contribution does not come from the partner's own resources but from an external public source, has the total public contribution not been exceeded? <i>If the partner contribution comes from the partner's own resources or entirely from private sources, please tick 'n/a'.</i>			N/A	If the partner contribution comes from the partner's own resources or entirely from private sources, please tick 'n/a'.
3.	Is it ensured that the expenditure has not already been reimbursed by any other funding (EU, regional, local or other)? Are there mechanisms in place to avoid double-financing?	Y			Please explain them briefly in the comments box. If your answer is No or N/A, indicate in the comments section how you can guarantee that the double funding is excluded.
4.	Was recoverable VAT deducted? <i>If the project partner is not entitled to recover the VAT, please select 'N/A and state this in the comment box'.</i>	Y			If the project partner is not entitled to recover the VAT, please select 'N/A and state this in the comment box'. VAT does not constitute eligible expenditure unless it is genuinely and definitely borne by the Partner/Lead Partner's institution. VAT which is recoverable by whatever means cannot be considered as eligible.

6.2 Accounting and Audit Trail					
	Control question	Yes	No	N/A	Comments/Follow-up
1.	Has one of the following options been chosen to clearly identify the costs allocated to the project?	Y			If 'no' should have an explanation and details of method to trace costs to the project

	a) A separate accounting system b) An adequate accounting code				
2.	Are the amounts paid accurately recorded in the accounting system? ¹	Y			If 'no' must be corrected
3.	Are all costs only declared once?	Y			If no, should be considered ineligible
4.	Has all expenditure been incurred within the eligible programme area? If not, has prior approval from the programme been obtained (through the application form or direct approval from the joint secretariat)?	Y			As a rule, all activities financed in the framework of the project should be located inside the Programme eligible area
5.	Is the part of the expenditure that is incurred outside the Union part of the programme area eligible according to Article 20 of Regulation (EU) 1299/2013 and programme rules?			N/A	If 'no' should have an explanation how such costs are treated
6.	Is there an internal control system reasonably capable of guaranteeing that the partner is complying with the European, national and URBACT legal and financial requirements?	Y			The internal control system should guarantee that double funding is excluded by the separated account system
7.	Has each reported expenditure been supported by an invoice or an accounting document of equivalent probative value that are complete and accurate in accounting terms? ²	Y			For any of the expenses, there should be a proof of payment available along with all supporting documents.
8.	Has each expenditure been supported by a payment proof (e.g. bank account statements, bank transfer confirmations, cash receipts)?	Y			If 'no' should have an explanation and remove or change
9.	Are costs eligible according to the programme rules?	Y			If 'no' should have an explanation and remove or change
10.	Have the costs been correctly allocated to the budget categories?	Y			Please make the partner correct, if necessary, the allocation of expenditure to the wrong budget lines before certification. If 'no' should have an explanation of how the costs were corrected or refused.

¹ Not applicable for flat rates, standard scales of unit costs or lump sums.

² Not applicable for flat rates, standard scales of unit costs or lump sums.

11.	Has the total budget by category not been exceeded by more than the flexibility allowed by the programme?	Y			If 'no' should have an explanation of why
12.	Has the partner's budget by budget line been respected? If not, has the excess spending been approved by the lead partner?	Y			If 'no' should have an explanation of why
13.	Has the partner's total budget not been exceeded by more than the flexibility allowed by the programme?	Y			If 'no' should have an explanation of why
14.	Is the exchange rate used for the conversion into Euro correctly applied, using the monthly accounting exchange rate of the Commission in the month during which that expenditure was submitted for verification to the controller?	Y			This is done automatically in the Synergie-CTE system by transferring the costs into the category "Expenditure Ready for Certification". The official exchange rate to be used for the costs is applied according to the date on which the FLC makes this transfer.
15.	Has the partner received the ERDF share from the previous periods?	Y			If 'no' should have an explanation of why
16.	Does the account from which payments are made and received belong to the partner organisation?	Y			Should confirm that the payments have been made and received on the partner's bank account as officially listed in the application form
17.	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 not included? In particular: - interest on debt - fines - 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	Y			Should confirm that interest on debt, fines, financial penalties and expenditure on legal disputes and litigation, costs of gifts (except those not exceeding EUR 50 per gift where related to promotion, communication, publicity or information) and costs related to fluctuation of foreign exchange rate are NOT included.
18.	Have in kind contributions been included in the claim?			N/A	In kind contributions are regulated by Article 69.1 Common Provisions Regulation (EU) 1303/2013. Such contributions are not present with URBACT projects. Staff costs for personnel working in the Partner/Lead Partner's institution on the basis of an

					employment contract and receiving a regular salary do not count as in-kind contribution, but as a cash contribution, since the staff is actually incurred and paid by the Partner/Lead Partner's institution. The comment should be N/A.
19.	Have all net revenues been deducted from the total reported eligible costs? <i>If there are no revenues, please tick n/a and confirm in the comment box</i>			N/A	If there are no revenues, please tick n/a and confirm in the comment box. If a project generates revenue for example through services, conference participation fees, sales of brochures or books, it must be deducted from eligible costs as appropriate.
20.	Is there evidence that reported activities have taken place and that co-financed products and services were delivered or are in progress to be 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>	Y			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
21.	Are all costs directly related to the project and necessary for the development or implementation of the project?	Y			If 'no' should have an explanation
22.	Has any expenditure been considered ineligible? If so, please indicate the amount and explain the reason why the expenditure has been considered ineligible.	Yes or No	Yes or No		If 'Yes', please indicate the amount and explain the reasons why the expenditure has been considered ineligible.
23.	Is there evidence of effective anti-fraud measures in place at partner level?	Y			This is a programme requirement. If 'no' the partner needs to be reminded of the need to have effective anti-fraud measures in place.

6.3 Staff costs

	Control question	Yes	No	N/A	Comments/Follow-up
1.	Are Staff costs reported in this period? If no move to next chapter.	Y			Only reply if costs are in this category otherwise answer 'no'
2.	Is the expenditure only related to employees of the organisation which is officially listed in the application?	Y			Only reply if costs are in this category otherwise answer 'no' with comment "no costs in this category"
3.	Are costs calculated according to the programme specific rules outlined in the URBACT III Programme Manual Factsheet 2F?	Y			Only reply if costs are in this category, otherwise answer 'no'. Add any national specific staff costs calculation methods

	<i>For some Member/Partner States additional staff costs calculation methods may apply that take national specificities into consideration.</i>			
4.	Is the calculation based on the actual salary costs (employees' gross salary + employer's contributions)?	Y		Only reply if costs are in this category otherwise answer 'no'
5.	Are the following documents available: <ul style="list-style-type: none"> • work contract • payslips (or similar) • payment proofs 	Y		Only reply if costs are in this category otherwise answer 'no'
6.	<i>If a person is working at a fixed percentage (100% or less) on the project:</i> Is a document available fixing the percentage worked on the project and is this percentage correctly applied to the actual gross employment costs?	Y		If applicable, confirm that the fixed percentage worked is in line with the document setting out the percentage of time to be worked on the project for each employee and is correctly calculated. Please also specify the planned % per month as in the employment document and/or in the official assignment to the project.
7.	<i>If a person is working on the project at a flexible percentage (flexible number of hours) from month to month:</i> 1) Has the hourly rate been calculated by dividing the monthly gross employment cost by the number of hours per month as per the employment contract or has an hourly rate been calculated by dividing the latest annual employment cost by 1720h? 2) Has the hourly rate then been multiplied by the number of hours actually worked on the project? 3) Has the monthly working time been documented in a timesheet covering 100% of the working time of the employee and identifying the time spent on the project?	Y		If applicable, confirm the calculation method and confirm that the time sheets of employees claiming staff costs based on flexible shares document the time worked on the project and show 100% of the work of the employee.
8.	If a person works in several projects, is it ensured that the total number of working hours declared does not exceed the total eligible working time of the employee (no double-financing)?	Y		If applicable, please specify the operation(s) name, the funding programme(s) and the % of time allocated to such operation(s)

6.4 Office and Administration Costs

	Control question	Yes	No	N/A	Comments/Follow-up
1.	Are Office and Administration costs reported in this period? If no move to next chapter.	Y			Only reply if costs are in this category otherwise answer 'no'
2.	Are office and administration costs calculated as a flat rate of 3% of the certified eligible direct staff costs?	Y			Automatically calculated as 3% of the certified eligible direct staff costs
3.	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?	Y			Only reply if costs are in this category, otherwise answer 'no'. Confirm that no administration costs under any other budget line

6.5 Travel and Accommodation Costs

	Control question	Yes	No	N/A	Comments/Follow-up
1.	Are Travel and Accommodation costs reported in this period? If no move to next chapter.	Y			Only reply if costs are in this category otherwise answer 'no' with comment 'no costs in this category'
2.	Are the trips that these costs refer to justified by the project's activities?	Y			Only reply if costs are in this category otherwise answer 'no'
3.	Do the travel and accommodation costs exclusively result from trips undertaken by staff employed by the partner organisations? <i>All other travel should be reported under Expertise and Services category</i>	Y			All other travel should be reported under Expertise and Services category
4.	Are the reported travel and accommodation costs in line with the programme, national and internal rules of the respective partner organisation?	Y			Confirm that the types of costs listed under the budget line are eligible according to Art 5 of Delegated Reg. (EU) No 481/2014. E.g. ensure that inspected invoices and documents of equivalent probative value comply with the respective national/internal rules of the beneficiary organization (e.g. per diem allowances or real costs). In the absence of national or internal rules daily allowances may not be claimed, instead only the actual costs of the travel may be claimed.
5.	Is it ensured that: - the trips costs were chosen in respect of the most economic way of transport and accommodation? - The travels have been actually executed?	Y			As a general rule, the most economical way of transport should be used. Business-or first class tickets can be accepted only in exceptional cases, if cost effectiveness and efficiency can be clearly proved with documented booking options. Taxi costs are eligible, e.g. for travelling to/from the airport/train station, to/from the venue of the event/hotel, in case they are well justified (e.g. the only effective travel solution if

	<ul style="list-style-type: none"> - Trips are supported by all required documents (e.g. flight/train tickets, hotel invoices, etc.) - Costs for taxi are eligible and properly justified (e.g. public transport was not available, etc.) 			<p>public transportation is not available). Car rental is eligible in exceptional cases and in justified circumstances.</p>
6.	<p>Are the trips limited to the territory of the EU or Programme area? In case of trips outside the territory of the EU and Programme area, were they explicitly mentioned and justified in the approved application or by the joint secretariat?</p>	Y		<p>The answer should be 'Yes'. Otherwise answer 'No' and provide details of trips undertaken in third countries.</p> <p>Trips to places outside the Programme area are eligible if they are explicitly mentioned and justified in the Application Form. If trips outside the Programme Area that are not foreseen in the Application Form are required, a specific request needs to be submitted by the Lead Partner to the JS for validation in advance.</p>

6.6 External Expertise and Services					
	Control question	Yes	No	N/A	Comments/Follow-up
1.	Are External Expertise and Services costs reported in this period? If no move to next chapter.	Y			Only reply if costs are in this category otherwise answer 'no' with comment "no costs in this category"
2.	Are the following documents available to justify external expertise and services' expenses paid by the partner: - contracts/agreements and - invoices/request for reimbursement? - Proofs of payment?	Y			Confirm that invoices are in accordance with the contract(s) or, where applicable, with the selected offer in terms of amount and nature.
3.	Are the deliverables available, identifiable and in compliance with the contract/agreement and invoices/requests for reimbursement? <i>As for all other expenditure items, check that the external expertise and services were contracted in compliance with public procurement rules.</i>	Y			As for all other expenditure items, check that the external expertise and services were contracted in compliance with public procurement rules. Confirm that deliverables or other evidence of the work carried out by the provider are available (e.g. meeting notes, reports, etc.).
4.	Is the expenditure related to items foreseen under this budget line in the specifications provided in the application form? If not, can the expenditure be justified?	Y			External expertise and services must be clearly and strictly linked to the project and be essential for its effective implementation.
5.	Is it ensured that providers of service or expertise are external	Y			Confirm that providers of services or expertise are external to the project

	to the project partnership (i.e. different from the project partner organisations and their employees)?				partner organization.
6.	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)?	Y			Travel and accommodation for external experts, speakers, chairpersons of meetings and service providers shall be declared under this budget line.

6.7 Equipment Costs

	Control question	Yes	No	N/A	Comments/Follow-up
1.	Are Equipment costs reported in this period? If no move to next chapter.	Y or N	Y or N		Only reply if costs are in this category otherwise answer 'no' with comment "no costs in this category"
2.	Have the purchased equipment items been initially planned in the application form? If this is not the case, is there a written agreement of these costs from the lead partner and joint secretariat? <i>As for all other expenditure items, check that the equipment was purchased in compliance with public procurement rules and that they have not already been financed from other EU funds.</i>	Y			As for all other cost items, check that the equipment was purchased in compliance with public procurement rules and that they have not already been financed from other EU funds
3.	Are the equipment items physically available and used for the intended project purpose?	Y			Only reply if costs are in this category otherwise answer 'no' with comment "no costs in this category"
4.	Is the method to calculate equipment expenditure (full costs, pro-rata) correctly applied?	Y			Only reply if costs are in this category otherwise answer 'no' with comment "no costs in this category"
5.	Are depreciations in line with Article 69 (2) of Regulation (EU) No 1303/2013?	Y			Only reply if costs are in this category otherwise answer 'no' with comment "no costs in this category"
6.	If the equipment item is only partially used for the project, is the share allocated to the project based on a fair, equitable and verifiable calculation method (pro-rata)?	Y			Only reply if costs are in this category otherwise answer 'no' with comment "no costs in this category"

6.8 Public Procurement

	Control question	Yes	No	N/A	Comments/Follow-up
1.	Has the controlled organisation observed European, programme, national, regional and internal public	Y			If not applicable, state 'no' and not applicable.

	procurement rules?				
2.	<p>Have the principles of transparency, non-discrimination, equal treatment and effective competition been respected, also for items below the EU threshold?</p> <p><i>Transparency rules are outlined in the Commission Interpretative Communication on the Community law applicable to contract awards not or not fully subject to the provisions of the public procurement directives (2006/C179/02).</i></p>	Y			<p>Please note that it is highly recommended to always set up a procedure of effective competition, also for limited amounts.</p> <p>For example, the partner should always request at least three offers before selecting one in order to ensure the respect of the principles of competition, equal treatment, transparency and traceability. This choice should be justified in written to give evidence that the most appropriate offer has been selected.</p>
3.	<p>Is full documentation of the procurement procedure available? It usually includes the following:</p> <ul style="list-style-type: none"> - 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 <p><i>In case documentation is not required, please tick n/a and provide an explanation in the comments section to the right.</i></p>	Y			If 'no' should have an explanation.
4.	Are the contracts in line with the selected offers?	Y			If 'no' should have an explanation.
5.	Has there been no artificial splitting of the contract objective/value in order to avoid public procurement requirements?	Y or N/A		Y or N/A	<p>Yes, there has been no artificial splitting of the contract objective/value in order to avoid public procurement requirements.</p> <p>If not applicable, answer 'N/A'.</p>
6.	<p>If a contract was amended or extended, has the change been only minor without changing the overall objective, content and economy of the tender and laid down in writing adequately?</p> <p>Has this change been legal without any impact on the validity of the initial tender procedure?</p>	Y or N/A		Y or N/A	<p>If yes, reply in case a contract amendment/extension has been issued.</p> <p>Otherwise answer 'N/A'.</p>

7.	<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)?	Y			<p>Confirm that the possibility to submit a tender has been correctly advertised with a fair and clear description of the subject of the tender, the deadline and procedure for submitting bids, the selection and award criteria and the estimated contract value were respected.</p> <p>Confirm that decisions of the evaluation committee are properly documented and selection and award criteria have been applied in a consistent way and no new criteria were added.</p>
8.	<i>For direct awards because of</i> - <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?			N/A	If applicable, pay particular attention to contracts that are awarded directly.
9.	Have invoices been issued and payments been done in respect of the procurement budget and the amounts fixed in the contract/the accepted offer (global price, unit prices)?	Y			If 'no' should be justified and have an explanation as a comment.

Section 9 Information and publicity rules

	Control question	Yes	No	N/A	Comments/Follow-up
1.	Has the partner applied all relevant rules on publicity and information and European visibility?	Y			If 'no' should have an explanation and note the action.
2.	Do all the publications produced contain appropriate references to the ERDF support and contain logos respecting the URBACT graphic charter?	Y			<p>Confirm that project publicity items including brochures, agendas of conferences, studies and deliverables meet the publicity requirements outlined in Annex XII of Reg. (EU) No 1303/2013.</p> <p>If 'no' should have an explanation and note the action.</p>

Section 10 Compliance with other EU rules

First level controllers are asked here for a professional judgment as a controller, but not for an expertise on EU policies on sustainable development, equal opportunities and non-discrimination. Controllers are asked to confirm that they have not come across anything that makes them doubt that the EU horizontal principles 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 or partner confirmations obtained on these matters or insights gained during an on-the-spot check, interviews with the project partner or further internal documents that a partner provides.

	Control question	Yes	No	N/A	Comments/Follow-up
1.	Is there evidence that the project activities have complied with the EU horizontal objectives of sustainable development?	Y			If 'no' should have an explanation and note the action

2.	Is there evidence that the project activities have complied with the EU horizontal objectives of equality between men and women and non-discrimination?	Y			If 'no' should have an explanation and note the action
3.	Is there evidence that the project activities have complied with Community rules on state aid?	Y			If 'no' should have an explanation and note the action

Section 11 Other Considerations					
	Control question	Yes	No	N/A	Comments/Follow-up
1.	Has an administrative /desk based check been carried out?	Y			If 'no' should have an explanation stating that an on the spot check has been carried out
2.	Has an 'on the spot' check been carried out?	Yes or No	Yes or No		If 'yes', please state if this is normal or exceptional procedure. If yes, please attach the OSC report (even if in national language). Please note that it is recommended that at least once during the project lifetime the verifications are conducted on-the-spot.
3.	Any recommendations/issues to be followed-up in the next progress report?	Yes or No	Yes or No		If 'yes' please provide details. Specify the findings and observations if any, that you made during your checks for this report. Provide recommendations that help to avoid similar errors in the future.