

FLC CERTIFICATE

Version July 2017

This document is a template of the FLC certificate which will be automatically issued on eMS at the end of each administrative check of the First Level Controller. It includes information that the FLC would have previously filled in on eMS.

The FLC Certificate should be printed, signed and uploaded in the attachement section of the FLC report on eMS.

2 original hardcopies of the signed certificate must be issued and sent to the relevant Partners: one for the Lead Partner and one for the controlled Project Partner. If the controlled organisation is a Lead Partner, only 1 original harcopy of the signed certificate must be issued and sent to the Lead Partner.

FLC Certificate

General Information

ETC programme	Filled-in once (automatic in electronic systems)
Project Title	Filled-in once from AF (automatic in electronic systems)
Project Acronym	Filled-in once from AF (automatic in electronic systems)
Project Number	Filled-in once from AF (automatic in electronic systems)
Name of Lead Partner	Pre-filled from most recent A (automatic in electronic systems)

Report information

Approved implementation period	(DD.MM.YYYY – DD.MM.YYYY) (automatic in electronic systems)
Reporting period	(DD.MM.YYYY – DD.MM.YYYY) (automatic in electronic systems)
Report Number	Pre-filled (automatic in electronic systems)
Partner report submission date	DD.MM.YYYY (automatic in electronic systems)
Type of report	<input type="checkbox"/> Partner Report <input type="checkbox"/> Final Report
2. Project partner	
Name of controlled project partner	Pre-filled from most recent AF (automatic in electronic systems)
Partner role in the project	Pre-filled from most recent AF (automatic in electronic systems)

Partner information

Accounting System		
The Project Partner uses for accounting purposes	<input type="checkbox"/> a separate accounting system	<input type="checkbox"/> an adequate accounting code

VAT			
The partner organisation has the right to recover VAT.	Yes <input type="checkbox"/>	partially <input type="checkbox"/>	no <input type="checkbox"/>
(if "partially") Comments			

Bank Account		
The correct IBAN and BIC is communicated to the Lead Partner and the account belongs to the Project Partner's organisation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Comments		

Partnership Agreement		
The Partnership Agreement is signed by the Project Partner.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Comments		

Format of documents			
Documents were made available to FLC in the following format (tick all that apply)	<input type="checkbox"/> original	<input type="checkbox"/> copy	<input type="checkbox"/> electronic

FLC Report

3. Designated Project Partner Controller	
FLC organisation doing the verification	Pre-filled from the previous report and updated if changed
Name of the controller	Pre-filled from the previous report and updated if changed
Job title	Pre-filled from the previous report and updated if changed
Division/Unit/Department	Pre-filled from the previous report and updated if changed
Address	Pre-filled from the previous report and updated if changed
Country	Pre-filled from the previous report and updated if changed
Telephone Number	Pre-filled from the previous report and updated if changed
Email	Pre-filled from the previous report and updated if changed
Controller - Reviewer	Pre-filled from the previous report and updated if changed

4. Methodology of the Verification			
General methodology	<input type="checkbox"/> desk-based	<input type="checkbox"/> on-the-spot	<input type="checkbox"/> other
(if 'other') Please describe	<i>Method used for the verification</i>		
Date of receipt of the Progress Report	<i>DD.MM.YYYY</i>		
Start of control work	<i>DD.MM.YYYY</i>		
Date(s) of requests for clarifications	<i>DD.MM.YYYY - text</i>		
Date of receipt of satisfactory clarifications	<i>DD.MM.YYYY</i>		
End of the control work	<i>DD.MM.YYYY</i>		

5. Expenditure declared and certified by budget line
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	Declared (A) (total amount declared)	Certified (B) (total amount certified)	Difference (C=A-B) (total amount deducted)	Certified in % of Declared [B/A]*100
Staff costs	EUR	EUR	EUR	% (Calculated automatically)
Office and administration	EUR	EUR	EUR	%
Travel and accommodation	EUR	EUR	EUR	%
External expertise and services	EUR	EUR	EUR	%
Equipment	EUR	EUR	EUR	%
Infrastructure and works	EUR	EUR	EUR	%
Total expenditure (a)	EUR (Calculated automatically)	EUR (Calculated automatically)	EUR (Calculated automatically)	% (Calculated automatically)
(Net Revenue) (b)	- EUR	- EUR	EUR	%
Total eligible expenditure (a-b)	EUR (Calculated automatically)	EUR (Calculated automatically)	EUR (Calculated automatically)	% (Calculated automatically)

Part of the expenditure was incurred outside the programme area	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(if yes) How much was certified?	EUR	

6.a Description of findings, observations and limitations	
<input type="checkbox"/> n.a.	
6.b Conclusions and recommendations	
<input type="checkbox"/> n.a.	
6.c Follow-up measures for the next partner report	
<input type="checkbox"/> n.a.	

FLC Checklists

- I. Based on the documents provided, my verification and professional judgement as a first level controller, for the amount certified 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 Grant Offer Letter;
 - b. expenditure was actually paid with the exception of costs related to in-kind contribution, 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 (if any) 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 Grant Offer Letter.
- II. Based on the documents provided, my verification and my professional judgement as a first level controller, I have NOT found any evidence of:
- infringements of rules concerning sustainable development, equal opportunities and non-discrimination, equality between men and women and state aid;
 - double-financing of expenditure through other financial source(s);
 - generation of undisclosed project-related revenue.
- III. I hereby confirm that the verification of the project financial report was done precisely and objectively.

The control methodology and scope, control work actually done as well as eligible and ineligible expenditure per budget line are documented in the FLC report (based on the programme template). I and the institution / department I represent are independent from the project’s activities and financial management and authorised to carry out the control.

Controller's signature	
Location	
Date	
Name	<i>pre-filled in automatic systems</i>
Signature	
Official stamp of the institution	