

The main purchasing committee at the German Jordanian University announces the following tender :

#Num	The Tender Num	The subject of the Tender	The price of the non-refundable copy in JD	The deadline for purchasing the tender copies	The deadline for the Tender submission
1	2020/15	External Auditing Services For Verification Of Expenditure /ESMES	25 JD	2020/9/7	2020/9/14

The companies, which allowed to participate in the Tender, must bring the following papers and submit them to the Secretary of the Main Purchase Committee.

- 1- Valid professions practicing license.
- 2- COMMERCIAL register.
- 3- In addition to the following requirements.

- 1- Company Qualification :

- Must be a member of the Jordan Association of Certified Public Accountants Board.
- Members of an international auditing group.
- Must adhere to EU Regulation N. 897/2014 article 32, attached as (article 32).
- Must follow Annex 4.1 and use the included documents e.g. (templates)
- The number of staff of the auditing company should not be less than 5 accountants of which 2 are senior licensed auditors.
- Firms should have 5 years of experience in auditing governmental and international funded Programs or projects.

1.1 Auditors Qualifications: •

- 10 years of experience of which 5 years as auditors.
- Minimum B.Sc. in Accounting or equivalent degree.
- Should be licensed as official Auditors.
- CPA certified auditors will be considered as an advantage.
- Fluency in Both Arabic and English

- 4- Any tender that does not meet all of the requirements mentioned above will be neglected.**
- 5- The announcement fees for whoever is got awarded the Tender, no matter how many times the announcement is made.**
- 6- The GJU has the right to cancel the above tender without giving reasons and without this cancellation resulting in any financial or legal claim.**

For Inquiries, Phone Num 06/4294990 – 06/4294991

Main Purchase Committee

Invitation to Tender No. (15/2020)

The subject of the Invitation: External Auditing Services For Verification Of Expenditure **/ESMES**

Date: 31/8/2020

Bidder:

The German-Jordanian University is an official public university which needs to An External Auditing Services for Verification of Expenditure /ESMES

Please submit your bids to be provided with this service according to the instructions, general and special conditions, and specifications attached to the Tender Invitation. To consider your offer, it is necessary to be submitted on the attached form. Any offers submitted after the specified date will not be accepted.

The deadline for the bid submission **is Eleven o'clock noon on Monday 14/09/2020.**

At which time all Invitation to Tender documents, technical and financial offer, Should be signed and in the Submission Box at the Main Purchasing committee.

Main Purchase Committee

German Jordanian University

Quotation Form

Dear members of the Main purchasing committee / Supplies / German Jordanian University

Regarding the Invitation to tender no. (... 15 ... / 2020 ...), and according to the general and specific bid instructions and specifications attached herein, I submit my bid offer and agree that I will provide the required service at the prices, terms and conditions Contained in this Tender offer.

I commit to keeping this bid offer valid for a period of ninety days from the date of (..... / /).

We enclose herewith the required insurance with a value of (.....) dinars, according to the guarantee / check number..... Issued by / withdrawn on the bank name

We also inform you that we have paid for the copy of the bid submitted according to receipt no. Date (.....) / /

Authorized signatory

Name of the bidder:

Company Seal

Address: Tel

P.O.Box Fax:

The total value of the Tender Offer (number and writing):

Attachments: -

1-

2-

3-

4-

This form should be filled out completely and attached to the offer when submitted.

Main Purchase Committee

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Tender Invitation no (15/2020) External Auditing Services for Verification of Expenditure /ESMES

Date:31/08/2020

The German Jordanian University needs to be provided with the service detailed in accordance with the following general conditions:

1.a.) **The presentation shall be submitted in Arabic and English** on the prescribed form, if any, printed or written in a legible script free of scratches, erasure, modification or addition, unless otherwise necessary, at which point the bidder must sign next to the scratched area, erasure, modification or addition, and the offer should include the total value so that it is clearly written and otherwise the Committee has the right to reject the offer.

b. Unsigned offers by their tenderer, agents or offers submitted after the scheduled submission are not accepted.

c. The bidder must return the submitted invitation copy signed and stamped by him.

d. No modification, alteration or scraping may be made on the tender form or any of the tender documents attached to it by the bidder, except for the filling in of the spaces to be filled out, and if the bidder makes any of these modifications, substitutions or scrapes or if he violates any of these instructions, the committee may reject his offer, and if the bidder wishes to submit certain terms, reservations or alternatives that are necessary, it can include this in a separate special note attached to the offer.

e. The offer shall be submitted in two copies (original and copy) each copy placed in a separate envelope stamped with the name (**Main Purchase Committee / Tenders Committee – The German Jordanian University**) and written in clear script the name of the bidder, his address, the tender invitation number and the subject of the invitation.

2. The bidder must indicate in his offer, a fixed address to which all correspondence relating to the tender shall be sent to him, and he must inform the Committee by registered letter of any change or modification of his address, otherwise it will not be obliged to observe this change or modification, and all correspondence left at the said address or sent to him by mail are considered

Main Purchase Committee

as if it had already arrived and delivered on time and it becomes an official notification to the bidder culminating with all his legal implications

3. a.) The bidder must put its prices in a number and written out in words on the form, if any, any offer in which the bidder creates a price confusion is rejected, and the committee is not responsible for any mistakes that the bidder may make in setting the prices.

b. The university does not bear any responsibility or indemnity as a result of higher prices for materials and equipment, labor wages, or any additional fees, or for the loss of equipment, machinery, and equipment used by the contractors.

4.a The bidder must attach to the offer, for the benefit of the German Jordanian University and to its order only, an Bond in order to participate in the tender, (BID-BOND) in the form of a bank guarantee or a certified check issued by a bank operating in the Kingdom of not less than (3%) three percent of the value of his offer, valid for a period of not less than (90) days, and offers that are not backed by these guarantees will not be considered. Furthermore the name of the bidder and the bid number must be clearly stated on his Bond, and that this guarantee covers the higher value difference of his offer in the event of alternatives, under penalty of exclusion from the tender invitation.

b. PERFORMANCE-BOND (10%) ten percent of the value of the bid or the materials to the order of (The German Jordanian University) in the form of an unconditional bank guarantee or a check certified by one of the licensed banks or financial institutions operating in the Kingdom and providing this guarantee during The period mentioned in the referral decision from the date of notification of the decision remains in effect until the supplies or works are delivered or the required service is performed, and this BOND is kept by the University's Finance Department as a guarantee to ensure the full implementation of the tender and to meet the amounts that may have been paid in excess of the amounts to be paid, as well as to meet the fines, damages, price differentials or costs due until the completion of the bids.

5. Individual prices are provided in Euro currency, with the total value of the offer clearly indicated.

6.a. The contractor shall comply with the terms of the special conditions.

b. Fines for Delays are calculated at 15% of the value of the contract with the contractor under the provisions of article 101/a, with the minimum fine being 15 Euro for each day of delay.

7. The bidder shall commit to his prices for a period of 90 days, and his signature on the tender offer form is considered to be an acknowledgment of this obligation.

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8.a. The details of the submitted offer must be in conformity with the conditions attached to the tender Invitation, and the committee may reject any offer contrary to that.

b. The bidder may attach with his offer some optional alternatives that must also be covered by the Bid-bond of the tender and the offer or alternatives not covered by the Bid-bond of the tender, will be rejected based on article (12/c) of the instructions for the regulation of government procurement procedures for the year 2019

9. A copy of the commercial registration and licenses of professions are attached to the tenders.

10. The Committee reserves the right to exclude any offer that is not sufficiently clear or potentially has more than one interpretation or if it is incomplete, or has not been submitted with the planned form attached to the Invitation to Bid and the Committee's assessment of insufficient clarity is enough to reject the offer that is not clear enough.

11. The bidder may withdraw his offer by a note signed by him and deposited in the tender box before the date specified for the bid opening

12. The Committee accepts any reduction in the prices contained in the offer, which is provided with a note to be deposited in the tender box before the opening date of the tender.

13. The Committee shall have the right to divide up the content of the invitation to bid, or to cancel it in whole or in part if the interest of the University so requires, without the right of any of the tenders to claim any loss or damage resulting thereof.

14. If any of the offers submitted there is a deficiency, error or discrepancy between the calculation of the sum of any amount and what the total should be by applying the price set for any item, the Committee may apply the provisions of Article 38 of the Government Procurement System No. 28 for 2019.

15. The person to whom a tender has been referred shall sign a contract to be executed in accordance with the terms and specifications established in the tender invitation, provided in the contract that those terms, specifications and other matters contained in the tender invitation, the documents and plans attached to it, and the provisions and procedures stipulated in this system are an integral part of that contract.

16. If the contractor to whom the tender has been referred after receiving the referral decision has not signed the tender execution contract and provide the required guarantees and insurances, the matter will be referred to the Procurement Committee to make the appropriate decision in support of article 41/E of the Government Procurement System No. 28 for 2019.

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17. All provisions of the Government Procurement System (28) of 2019 and its instructions apply to all purchases issued to comply with them in all cases.

18. The bidder shall pay the legal stamps, assignment fees, contract fees, surcharges and any other fees due under applicable laws and regulations and these fees and stamps are paid upon signing the referral decision.

19. These conditions are considered to be one of the tender documents for the bidder to sign and seal with its own seal and include with his attachments.

The tenderer or his representative shall submit two offers one of them will be a Excluding all general sales tax and the other offer should be Inclusive for general sales tax.

21. The Bidders should met the following Qualification :

1- Company Qualification :

- Must be a member of the Jordan Association of Certified Public Accountants Board.
- Members of an international auditing group.
- Must adhere to EU Regulation N. 897/2014 article 32, attached as (article 32).
- Must follow Annex 4.1 and use the included documents e.g. (templates)
- The number of staff of the auditing company should not be less than 5 accountants of which 2 are senior licensed auditors.
- Firms should have 5 years of experience in auditing governmental and international funded Programs or projects.

1.1 Auditors Qualifications:

- 10 years of experience of which 5 years as auditors.
- Minimum B.Sc. in Accounting or equivalent degree.
- Should be licensed as official Auditors.
- CPA certified auditors will be considered as an advantage.
- Fluency in Both Arabic and English

22. The University will not incur any new taxes that may be imposed and/or increased on materials referred to different companies under the tender referral decisions that are imposed and/or increased during the supply period and/or delayed by supply.

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23. The offer will be deposited by the bidder or his agent in the tender box at the designated place at the university no later than 11 noon on Monday (14/09/2020).

24. Offers will be evaluated on the basis of the price and the total value of the offer submitted and the requirements contained in the procurement documents (both technical and financial) will be met by the bidder based on the provisions of article (32) of the Government Procurement Procedure S.A. instructions for 2019.

25. The University has the right to cancel the tender without giving reasons and without any financial or legal claim.

26. The company is obliged to have the company's tax number clearly stated on the bid to the University.

27. The bidder may request clarifications or objections to the Tender Invitation documents for no more than two days from the date of receipt the copy of the Invitation to Tender.

28. Signing the tender form attached to the Invitation to Tender, acknowledges it contains no intention to fraud, corruption and coercion.

29. The bidder has the right to object to any decision or action taken by the Tenders Committee.

30. The Tenders Committee reserves the right to reject all offers submitted to it or to cancel the bid invitation procedures in accordance with the provisions of the Government Procurement System No. 28 for 2019.

31. The University has the right to cancel the purchase process before the deadline for submitting offers without any of the bidders having the right to recourse to the university for any loss or damage or any material or non-material obligations in return for the cases set forth in Article No. 42 of the provisions of System No. 28 of 2019.

32. The Procurement Committee has the right to reject all offers submitted to it or to cancel the invitation procedures in accordance with the provisions of the Government Procurement System No. (28) for the year (2019) based on the provisions of article no (17/30) from the instructions for the regulation of purchase procedures for 2019).

Main Purchase Committee

33. Tender offers received by the Tenders Committee shall be accepted only in accordance with the methods and mechanisms specified in the procurement documents in accordance with the provisions of Article 24 of the Instructions for Procurement Procedures for 2019.

34. If the contractor does not implement all of its obligations under the contract or any part of it or is delayed in implementing the contract date, the Committee may apply the provisions of Article 60 of the instructions for regulating government procurement procedures for 2019.

35. The supplier is obliged to provide a warranty against manufacturer defects certified by the notary containing the number of the referral decision and the full value of the guaranteed supplies plus (15%) Fifteen percent of its value unless otherwise stated in the tender invitation documents for a full year from the date of final receipt based on the provisions of article (18/A) of the instructions to regulate government procurement procedures for 2019.

36. If there is a conflict in the purchasing documents between the general conditions and the special conditions, what is mentioned in the special conditions shall be taken according to the provisions of Article (23) of the instructions for organizing government procurement procedures for the year 2019.

It is required to sign and seal all the documents attached to the company's offer of the company by the Bidder.

Head of the Main Purchasing committee

Dr.Rami Alazrai



Tender Documents for:

“Energy Smart Mediterranean School Network”

ESMES

*External Auditing Services for Verification of
Expenditure*

August 16th, 2020



This document has been produced with the financial assistance of the European Union under the ENI CBC Mediterranean Sea Basin Programme. The contents of this document are the sole responsibility of The German Jordanian University and can under no circumstances be regarded as reflecting the position of the European Union or the Programme management structures.

The project “Energy Smart Mediterranean School Network - ESMES” is implemented under the ENI CBC Mediterranean Sea Basin Programme (www.enicbcmcd.eu/). Its total budget is 3,333,332.37 Euro and it is financed, for an amount of € 2,999,999.13 Euro (90%), by the European Union.

Definitions

Item	Description
Approval	Written or verbal approval confirmed in writing
Applicable Law	The laws and any other instruments having the force of law in the Hashemite Kingdom of Jordan, as they may be issued and enforced from time to time.
Contracting Authority	German Jordanian University
Contract	The agreement and decision of award between the owner and the contractor and all documents included or incorporated by reference into it.
Contractor	The bidder who wins the contract (successful bidder)
Contract Price (Sum)	The value mentioned in the final agreement and the decision of award.
CTC	Central Tender Committee of the German Jordanian University
Decision of Award	The formal acceptance by the Client of the Tender with any additional conditions accepted before the Contract is signed by the Parties involved.



Documents	The documents defined in the Contract and which form an integral part of the Contract.
GJU	The German Jordanian University
Government	The Government of the Hashemite Kingdom of Jordan
JD	Jordanian Dinar
Jordan	The Hashemite Kingdom of Jordan
Lead Beneficiary	The main partner of the project (ICU)
Managing Authority (MA)	Regione Autonoma della Sardegna
Project	Energy Smart Mediterranean School Network (ESMES)



1. Introduction

1.1. About GJU

The German-Jordanian University (GJU) is a public university founded in 2005 by a Royal Decree, in accordance with a memorandum of understanding between the Ministry of Higher Education and Scientific Research of the Hashemite Kingdom of Jordan and the Federal Ministry of Education and Research of the Federal Republic of Germany.

GJU is modelled on the German applied-sciences model, characterized by their focus on putting knowledge into practice and on promoting knowledge transfer. By taking advantage of the best educational practices in both Jordan and Germany, the University has positioned itself as a leader in its field.

GJU recognizes research and research-led teaching as primary responsibilities of its academic staff and places value on fostering, publishing, and disseminating research of the highest quality internationally.

1.2. About ESMES

“Energy Smart Mediterranean School Network” ESMES is part of the ENI CBC Med Programme, the largest multilateral initiative for cross-border cooperation (CBC) in the Mediterranean area. The Programme has a budget of €209 million, is funded by the European Union under the European Neighbourhood Instrument (ENI) and managed by the Autonomous Region of Sardinia (Italy).

ESMES will be implemented in five Mediterranean countries, involving five organizations: ICU - Institute for University Cooperation, leader of project, the German Jordanian University, the Lebanese Center for Energy Conservation, the National Agency for Energy Management of Tunisia, the Ribera Consortium of Valencia and the Alcamo Municipality in Italy.



The project addresses the issues of growing energy demand, fossil fuel dependence and increasing CO₂ emissions in the Mediterranean area. ESMES tackles the common challenge of fostering renewable energies and reducing energy use, with the common perspective of: adapting to Mediterranean climate conditions, finding innovative, effective ways of optimizing renovation investments and reducing the effects on electricity network. Buildings have high energy consumption, causing 36% of CO₂ and high economic costs. Intervention in public schools is critical, being a relevant part of buildings stock with a low/often unknown energy performance.

ESMES will focus on the optimization of energy consumption in public schools through innovative, monitoring-based renewable energy and energy efficiency (REEE) pilot actions and will improve the capacity of public institutions in order to implement innovative energy rehabilitations.

Creation of innovative start-ups, development of Mediterranean-wide economic value chains, diversification of tourism, technological transfer, inclusion of women and NEETS in the labour market, better management of waste, water and coastal areas, and improvement of energy efficiency in public buildings: these are the main challenges addressed by the 41 projects selected for funding in the framework of the first call for standard projects, out of 439 project proposals submitted. The value of the 41 projects is €110 million, of which €100 million of EU contribution.



2. Contracting Authority

The contracting authority for this tender will be the German Jordanian University.

Amman Madaba Street
P.O. Box 35247 Amman 11180
Amman, Jordan
Tel: +96064294444
Fax: +9624290215

3. Subject of the Engagement Audit Objectives

The objective of this tender is to contract a financial Auditor for expenditure verification following specific procedures listed and required by the program. Contractor must submit all MA required reports of factual findings with regard to the specific verification procedures performed for the project period covering (September 1st 2019) to (August 31st 2022). The financial information, which is subject to verification by the External Auditor, is all information which makes it possible to verify that the expenditure claimed by the Lead Beneficiary in the Financial Report has occurred and is accurate and eligible.

The external audit shall cover the ESMES project budget with the aim to certify the statement of revenues and expenditures presented by the contracting authority in all its financial reports submitted to the MA, and in particular to certify that stated expenditure has actually incurred and is accurate and eligible. GJU's ESMES budget is 777,403.11 euro.

4. Audit Description

In order to reach the audit objectives, the auditor should ensure that the following issues have been met:

4.1 Expenses incurred by the Contract authority are related to the Project.

- Activities executed and/or financed with the Project funds were foreseen in the contractual basis of the Project. In particular, the auditor should ensure that expenses have not been incurred for private purposes, unless this is foreseen by the Project contractual basis;
- Expenses fit into one of the captions of the Project budget agreed upon;
- Project budget lines have not overrun;



- 4.2 Expenses are adequately supported and have been properly accounted for;
- 4.3 Expenses have been incurred during the audit period;
- 4.4 Expenses charged to the Project have been conveniently authorized and in accordance with the Lead Beneficiary (LB) and the contracting authority contractual procedures and therefore eligible;
- 4.5 Expenses are not expressly considered ineligible by the contractual basis of the Project.
- 4.6 Ensure that all the Project Income has been disclosed in the financial reports.
- 4.7 Ensure that assets have been acquired and are used in accordance with the contractual basis of the Project:
- Assets exist, are owned by the contracting authority (GJU) or the Ministry of Education, are correctly valued, verifying the established list of assets.
 - The procedures used for the acquisition of assets, and the nature of the assets acquired, are in agreement with contractual basis of the Project.
 - Assets are used exclusively in the execution of the Project.
- 4.8 All liabilities are disclosed in the Project Financial reports and have been entered into in accordance with the contractual basis of the Programme.
- 4.9 The exchange rates used for converting the local expenditures in JOD shall meet program rules and guidelines.

5. Scope of the Financial Audit

- 5.1. The scope of the audit procedures will be based on covering the Project budget.
- 5.2. Examples of the audit procedures to be undertaken are outlined below. The list is not comprehensive and may be adapted to commensurate with the requirements of the audit.

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- Inspection of original supporting documentation and verifying the legality and regularity of expenditures (compliance with contracts, eligibility, respect of the public procurement rules, etc.);
- Reconciliation of bank accounts and financial information.
- Assessment of overheads and indirect cost incurred during the implementation of the project.
- Specific audit procedures to check the correct valuation of the contributions; where financial contributions are not paid directly to the contracting authority.
- Respond to GJU's inquiries in writing related to financial management related issues.
- Banks confirmation of bank balances, signatures, guarantees, loans, etc.

5.3 Auditors will quantify each of the above where identified in order to allow for corrective actions and also make recommendations to address the weaknesses in the current procedures.

5.4 No extrapolation techniques are allowed. Where material recurrent differences are found, the auditor will extend the sample tested as much as required in order to establish with accuracy the difference relevant to the total population affected by this error.

6 QUALIFICATIONS AND EXPERIENCE REQUIRED

Company Qualifications:

- Must be a member of the Jordan Association of Certified Public Accountants Board.
- Members of an international auditing group.
- Must adhere to EU Regulation N. 897/2014 article 32, attached as (article 32).
- Must follow Annex 4.1 and use the included documents e.g. (templates)
- The number of staff of the auditing company should not be less than 5 accountants of which 2 are senior licensed auditors.
- Firms should have 5 years of experience in auditing governmental and international funded Programs or projects;



Auditors Qualifications:

- 10 years of experience of which 5 years as auditors;
- Minimum B.Sc. in Accounting or equivalent degree;
- Should be licensed as official Auditors;
- CPA certified auditors will be considered as an advantage;
- Fluency in Both Arabic and English.

7 Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

- The International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- The IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behavior and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the ENI CBC Implementing Rules requires that the Auditor is independent from the Beneficiary(ies) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

8 Audit Execution and Time Table

The external audit shall take into consideration the following;

Audit Period to be covered

01/09/2019 – 31/08/2022.



Amounts to be audited

The budget of the Project in Euro currency for the period from 1st September, 2019 to 31st Aug, 2022.

Time Table for Audit

As per requirements in attached documents, which may be updated according to MA or lead partner requirements.

9 Audit Location

German Jordanian University
Amman Madaba Street
P.O. Box 35247 Amman 11180
Amman, Jordan
Tel: +96064294444
Fax: +9624290215

10 Appendices

In addition to all the stated above, auditor must adhere to all regulations, forms, schedules and required reporting stated in the following attached appendices:

- 1) Article 32
- 2) Procedures at National Level – Jordan
- 3) TESIM Expenditure verification
- 4) ESMES Technical Manual Annex 4.1

11 Terms of Payment

All payments will be made in euros.

- 25% once MA accepts first year audit report.
- 25% once MA accepts second year audit report.
- 50% once MA accepts final audit report.

Annex 1

5. A financial correction by the Commission shall not prejudice the Managing Authority's obligation to pursue recoveries under Articles 74 and 75 nor the obligation by Member States to recover State aid within the meaning of Article 107(1) of the Treaty on the Functioning of the European Union and under Article 14 of Council Regulation (EC) No 659/1999 ⁽¹⁾.

Article 32

Audit and control Structures

1. Expenditure declared by the beneficiary in support of a payment request shall be examined by an auditor or by a competent public officer being independent from the beneficiary. The auditor or the competent public officer shall examine whether the costs declared by the beneficiary and the revenue of the project are real, accurately recorded and eligible in accordance with the contract.

This examination shall be performed on the basis of an agreed-upon procedure which will be undertaken in accordance with:

- (a) the International Standard on Related Services 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by International Federation of Accountants (IFAC);
- (b) IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants.

For public officers, those procedures and standards shall be laid down at national level taking account of international standards.

The auditor shall meet at least one of the following requirements:

- (a) be a member of a national accounting or auditing body or institution which in turn is member of IFAC;
- (b) be a member of a national accounting or auditing body or institution. Where this organisation is not a member of IFAC, the auditor shall commit to undertake the work in accordance with IFAC standards and ethics;
- (c) be registered as a statutory auditor in the public register of a public oversight body in a Member State in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council ⁽²⁾;
- (d) be registered as a statutory auditor in the public register of a public oversight body in a CBC partner country, provided this register is subject to principles of public oversight as set out in the legislation of the country concerned.

The public officer shall have the necessary technical expertise in carrying out its examination work

2. In addition the Managing Authority shall perform its own verifications pursuant to point (a) of Article 26(5) and Article 26(6). For the purpose of carrying out verifications throughout the whole programme area, the Managing Authority may be assisted by the control contact points.

The participating countries shall take all possible measures to support the Managing Authority in its control tasks.

3. The Audit Authority shall ensure that audits are carried out on the management and control systems, on an appropriate sample of projects and on the annual accounts of the programme as referred to in Article 28. The group of auditors mentioned in Article 28(2) shall be set up within three months of the designation of the Managing Authority. It shall draw up its own rules of procedures. It shall be chaired by the Audit Authority appointed for the programme.

Each participating country may authorise the Audit Authority to carry out directly its duties on its territory.

4. The independence of the body(ies) mentioned in paragraphs 1, 2 and 3 shall be guaranteed.

⁽¹⁾ Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 83, 27.3.1999, p. 1).

⁽²⁾ Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87).

Annex 2

JORDAN



1. Selection of auditors by project beneficiaries

The expenditure verification required by article 32 of the Implementing Rules shall be carried out by private external auditors only members of the Jordan Association of Certified Public Accountants Board.

Project beneficiaries shall be free to select their auditor, through a procurement procedure, following the relevant national legislation and grant contract requirements.

The Jordanian project beneficiaries should provide the Control Contact Point with the documents related to the external auditor, whom they would have selected in order to obtain the validation on the requirements needed at Programme level. The validation will then be transmitted to the MA.

In case of a replacement of the external auditor or if he/she does not meet the requirements anymore, a new request for approbation must be filled in and submitted to CCP. The Jordanian CCP, will notify the MA of any change in auditors.

2. Support to Managing Authority in recoveries

Jordan will follow the general procedures, as defined in this DMCS document. The bodies responsible for this support shall be the Ministry of Planning and International Cooperation.

3. Support in anti-fraud measures

Jordan will follow the general procedures, as defined in this DMCS document. The bodies responsible for this support shall be:

- Ministry of Planning and International Cooperation (also acting as contact point of the European Anti Fraud Office, OLAF).
- Other bodies involved Audit Bureau.

In order to ensure prevent, correct and detect irregularities, the following actions will be carried out:

a) Preventive actions

- Drafting of a national manual/informative notes concerning the Jordanian national legislation applicable for the implementation of projects;

- Training of the staff working within the Jordanian Programme bodies on the specific rules of the Programme and ensuring training of project auditors in cooperation with the MA;

b) Detective actions:

- Quality check on the expenditure verification reports by the CCP, as the case may be;
- Support MA on the spot checks;
- Follow up monitoring by NA (NCP) in cooperation with the JTS and MA.
- Inform immediately the MA or the NA (in the event the error has been detected by the CCP or the NCP) on recurrent errors.

c) Corrective actions:

- Ensure the cooperation with the MA on the adoption of proportionate corrective measures, including financial corrections, taking into account the nature and gravity of the irregularity, including flat rate corrections, if relevant;
- Inform all national stakeholders, including project beneficiaries, in order to prevent the same irregularity in the future.

d) Tax exemption

Jordan, in compliance with the provision set by the Financing Agreement, will guarantee a tax exemption to all Jordanian project beneficiaries.

The bodies responsible for this support shall be the Ministry of Planning and International Cooperation.

- Other national bodies involved:
- Ministry of Finance
- Ministry of Finance/Income and Sales Tax Department
- Ministry of Finance/Customs department.

The procedure to request the tax exemption needs to be addressed through a letter to the Ministry of Planning and International Cooperation (MOPIC) that, according to the law no. 68 for the year 1971, is the focal point between the different donors and Jordanian institutions.

MOPIC will submit to the Council of Ministers for its approval the list of financed projects where Jordanian beneficiaries are involved.

After this approval, the MOPIC will address the Ministry of Finance/Income and Sales Tax Department for granting the Jordanian partner the exemption from the sales tax, and the Ministry of Finance/Customs Department for the customs clearance on goods and items

imported from outside Jordan as long as these goods are funded through the grant extended to the project.

The MOPIC will notify the obtained exemption to the concerned Jordanian Beneficiary.

e) Opening bank accounts in euro

The body responsible for this procedure shall be:

- Ministry of Finance.

Moreover, the following bodies are also involved:

- Ministry of Planning and International Cooperation
- Central Bank of Jordan.

The following type of entities shall follow a specific procedure⁸:

- Public administrative bodies
- Local and regional authorities
- Other public bodies.

The procedure to be followed is:

- Jordanian project beneficiaries belonging to the above mentioned categories need to submit to the Ministry of Finance (General Accounts Directorate, Government Accounts Division) a request for opening a bank account in Euro at the Central Bank of Jordan.
- Ministries and institutions that are listed within the state budget law are required to take approval from ministry of finance on opening the bank account (either at commercial bank or the central bank..

Jordanian project beneficiaries should send copy of the request addressed to Ministry of Finance also to the Ministry of Planning and International Cooperation which may support them for the opening of the bank account in Euro.

f) Project registration at national level

The body responsible for this procedure shall be the Ministry of Planning and International Cooperation.

Moreover, the following bodies are also involved:

- Ministries and public institutions including universities

⁸ For Government Institutions please refer to (article 48/a) Financial Bylaw No. (3) for the year 1994 (article 48/a).

- Ministry of Planning and International Cooperation
- Ministry of Social Development
- Ministry of Industry, Trade and Supply.

The obligation to register the financed projects applies to all Jordanian project beneficiaries, however the procedure is different depending on the legal status.

Ministries and governmental agencies:

need to send copy of the partnership agreement to the Council of Ministers for its approval.

Non-profit Companies:

shall submit an official request to the Companies Control Department CCD/Ministry of Industry, Trade and Supply based on the approved form.

The CCD will send a copy thereof to the competent ministry other than to the Ministry of Planning and International Cooperation and to the Ministry of Interior. If the Companies Control Department confirms the compliance with foreign funding requirements and, upon approval of the Ministry of Planning and International Cooperation and the Ministry of Interior, the Companies Control Department/Ministry of Industry, Trade and Supply will then address H.E. the Prime Minister in order to submit the request for registration to the Council of Ministers. The request will also contain the recommendations based on its assessment.

Non-profit Associations:

shall submit an official request to the Register of associations at the Ministry of Social Development based on the approved form. The Register of associations will send a copy thereof to the competent ministry other than to the Ministry of Planning and International Cooperation and to the Ministry of Interior or any other relevant entity.

The competent ministry and the Ministry of Planning and International Cooperation along with the Ministry of Interior will review the request and then they will send their opinion to the Register of Societies within 5-10 working days.

If the Register of associations confirms compliance with foreign funding requirements and upon receipt of responses from MOPIC, Ministry of Interior and relevant authorities, it will H.E. Minister of Social Development/Chairman of Register of Societies Board shall address H.E. the Prime Minister in order to submit the request for registration to the Council of Ministers. The request will also contain the recommendations based on its assessment.

H.E. the Prime Minister shall inform H.E. Minister of Social Development/ Chairman of Register of Societies Board about the Council of Ministers' Decision.

Finally, this decision will be transmitted by the Register of associations to the association which submitted the request as well as to the Ministry of Planning and International Cooperation, the Ministry of Interior and to other competent ministries, as the case may be.

Annex 3



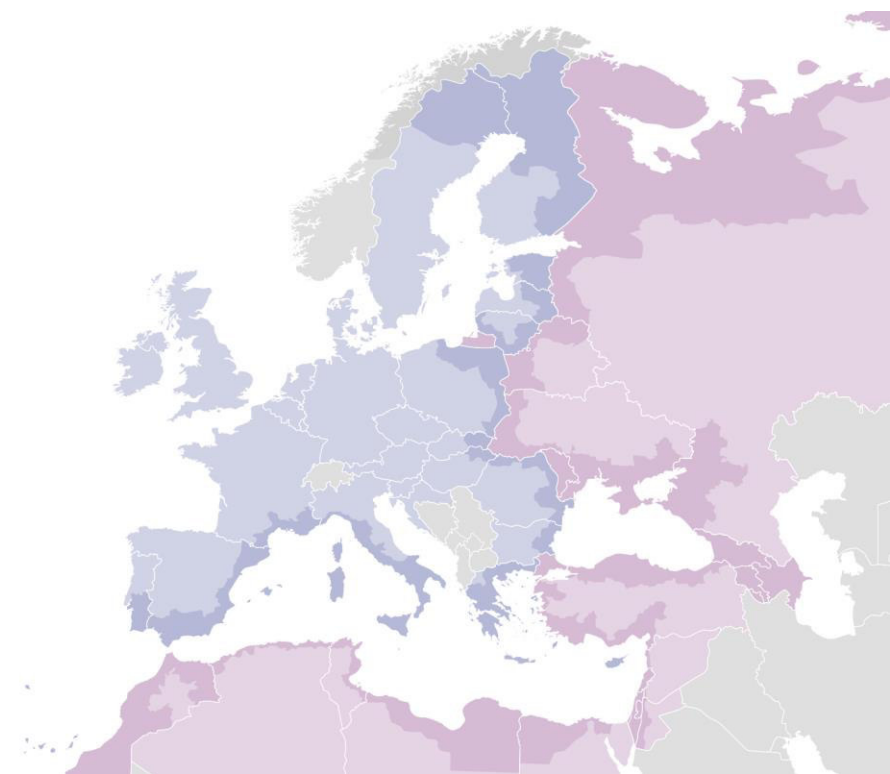
Technical support to the implementation
and management of ENI CBC programmes



Expenditure verification

Training for beneficiaries

Rome, October 2019

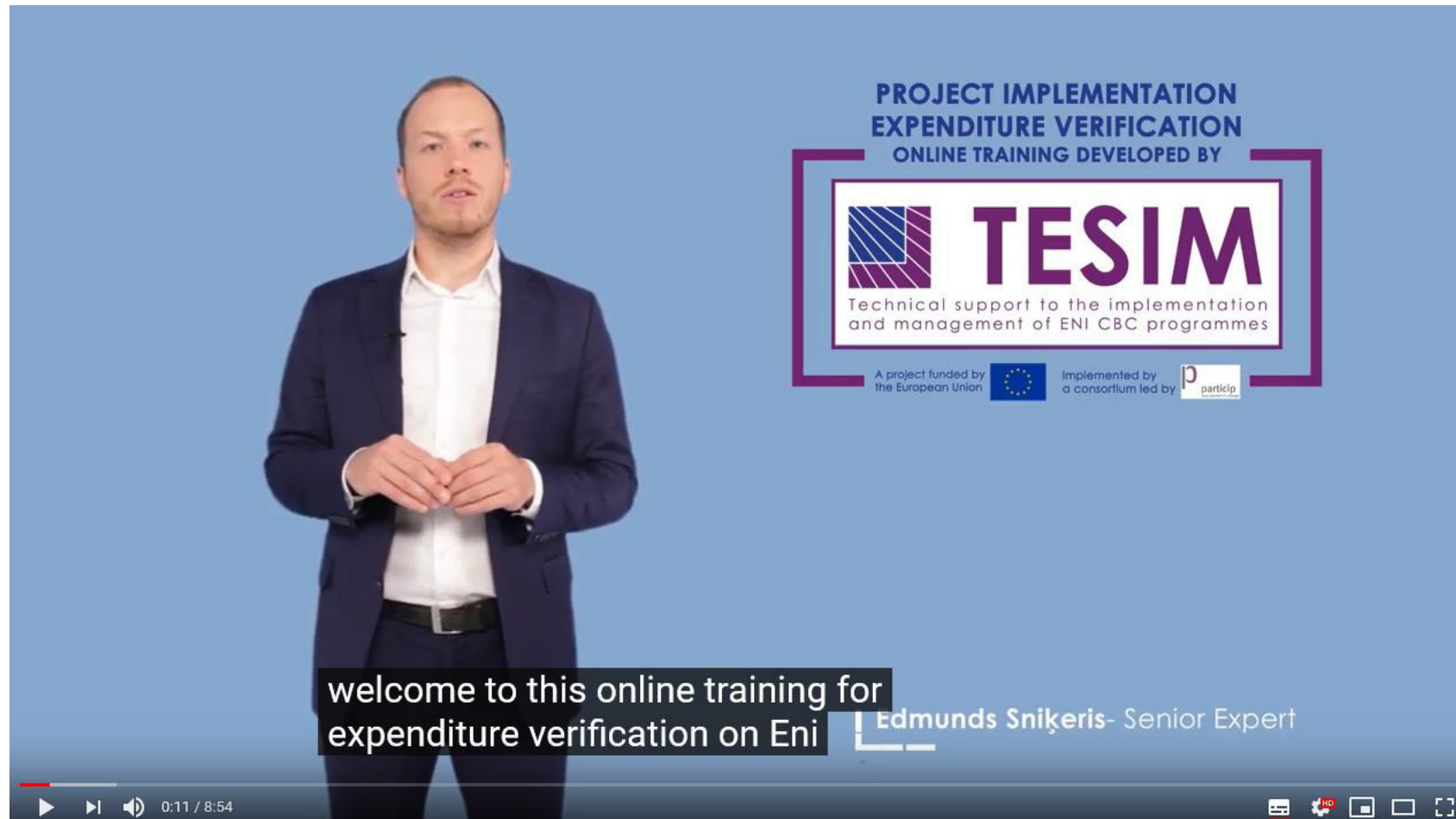


A project funded by the European Union

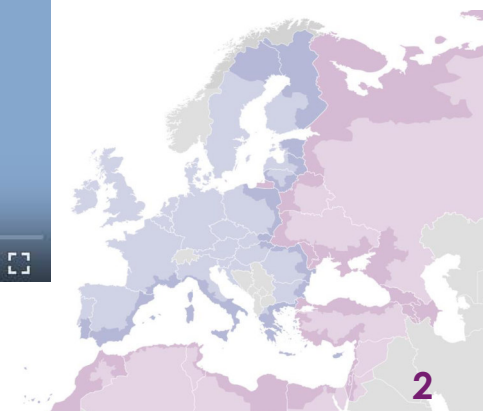


Implemented by a consortium led by





<https://www.goforenicbc.eu/index.php/en-projectimp-videotutorialstep04/>



Article 32 of ENI CBC IR

“Expenditure declared by the beneficiary in support of a payment request shall be examined by an auditor or by a competent public officer being independent from the beneficiary.”

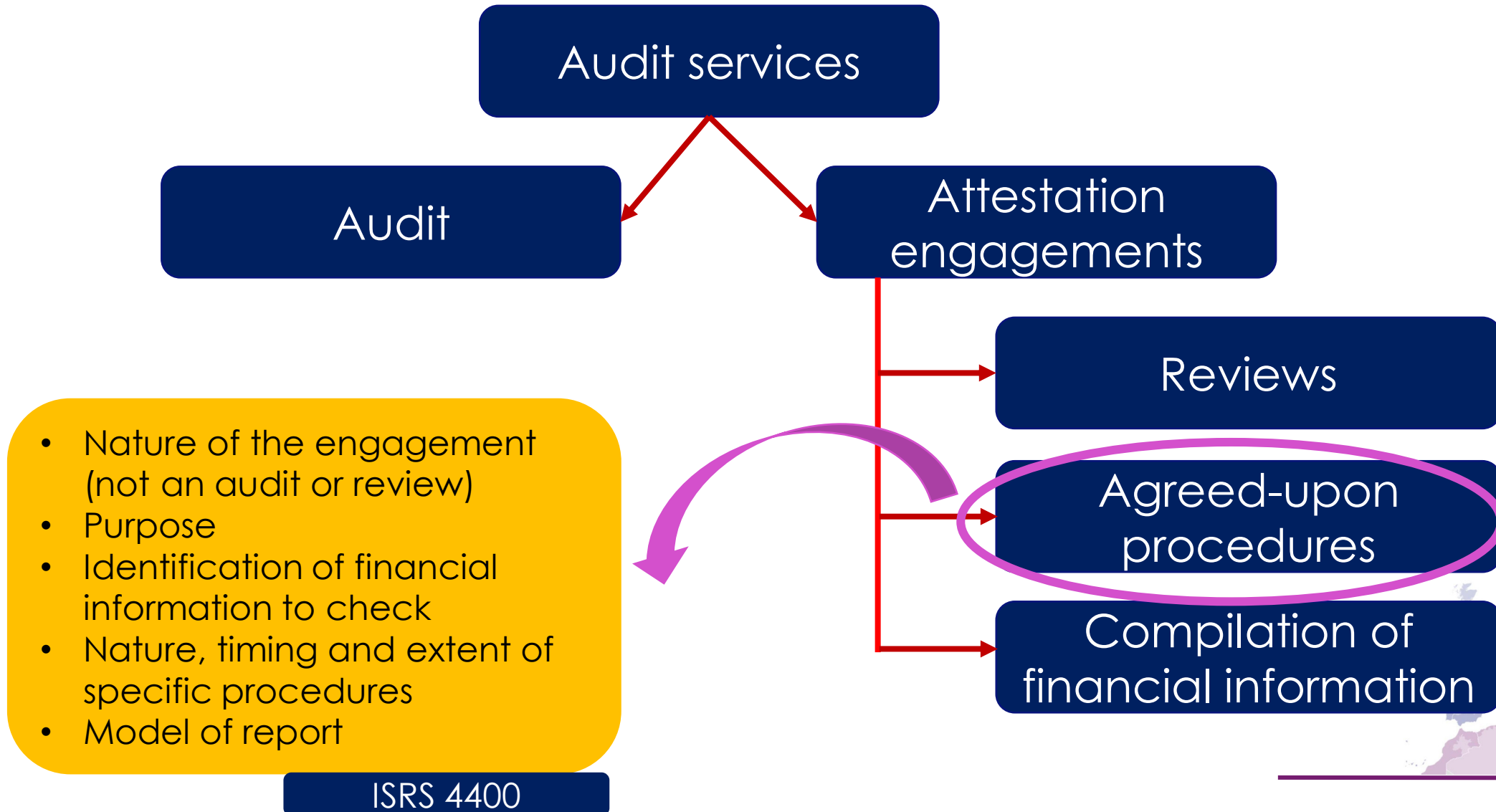
*“The **auditor** or the **competent public officer** shall examine whether the **costs** declared by the beneficiary and the **revenue** of the project are **real, accurately recorded and eligible** in accordance with the contract.”*

Auditors and competent public officer are called “**controllers**” in Black Sea Basin programme

Article 32 of ENI CBC IR

“This examination shall be performed on the basis of an agreed-upon procedure which will be undertaken in accordance with:

- (a) the International Standard on Related Services 4400 Engagements to perform **Agreed-upon Procedures** regarding Financial Information as promulgated by International Federation of Accountants (IFAC);*
- (b) IFAC **Code of Ethics** for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants.”*

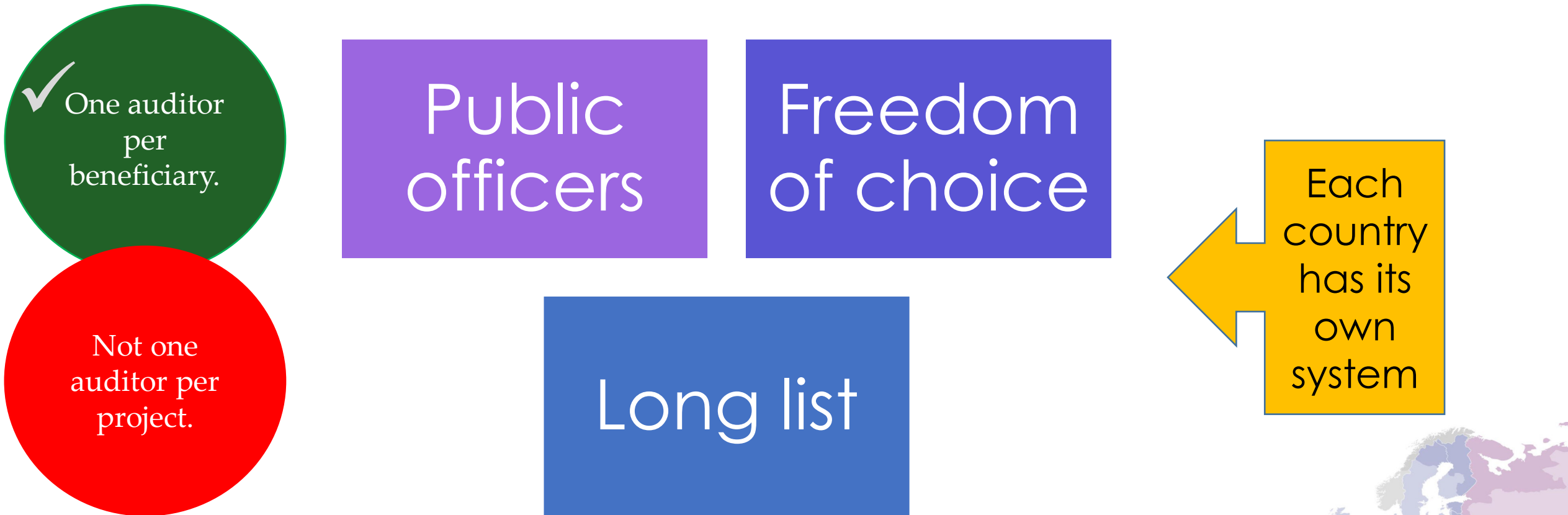


PRAG is not compulsory anymore

- Current annex VII of GC of grant contract will not be used
- Each programme decided its procedures

Participating countries have a key role

- Ensuring the compliance of auditors with requirements of article 32
- Ensuring adequate quality of the Expenditure Verification Reports



So, how should you select your auditor?

STEP 1

Check with your CCP the specific national rules (e.g. long list). Then, choose the auditor according to the applicable procurement procedure.

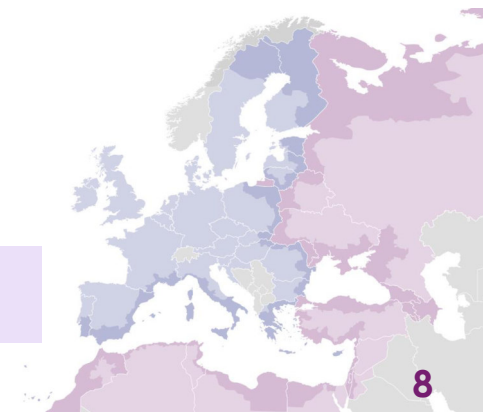
STEP 2

Inform the Control Contact Point (CCP) and follow the national procedure to get the validation of the chosen auditor.

STEP 3

Sign the contract!
(upon reception of the validation from CCP)

Check national specificities at <https://bit.ly/2n179Fm>



Article 66.8 of FR

*“In the event of any illegal activity, fraud or **corruption** which may harm the interests of the Union, the **member of staff** shall inform the **authorities and bodies designated by the applicable legislation**.*

***Contracts with external auditors** carrying out audits of the financial management of the Union shall provide for an obligation of the external auditor to **inform the authorising** officer by delegation of any suspected illegal activity, fraud or corruption which may harm the interests of the Union.”*

**When and how
to report?**

Terms of reference

- Detailed agreed-upon procedures following the requirements of the compulsory International Standard ISRS 4400

Model of contract beneficiary-auditor

- This model, non-existing before, will set clear conditions for both parties and ensure that the auditor accepts ENI CBC requirements

Check-list

- Detailed document stating all the checks, which must be performed by the auditor

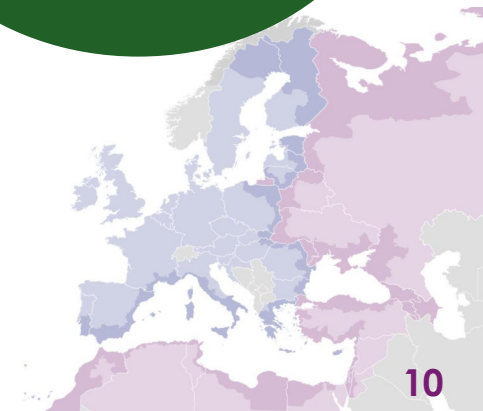
Model of report

- Template for the auditor, Which will have the filled-in check-list attached

Report on fraud and corruption

- Template of report, Which will be sent directly to MA/JTS in case of identification of suspected or established fraud and/or corruption

Old Annex VII
of PRAG is not
applicable
anymore





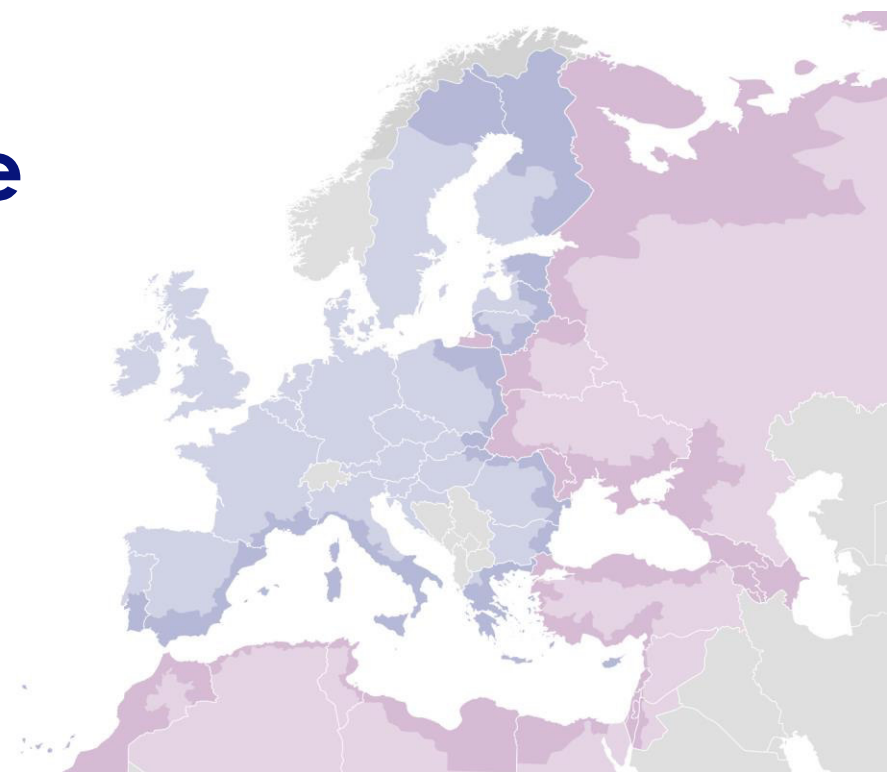
TESIM

Technical support to the implementation and management of ENI CBC programmes



**Our goal:
reliable expenditure
verification reports!**

Go for ENI CBC!



A project funded by the European Union



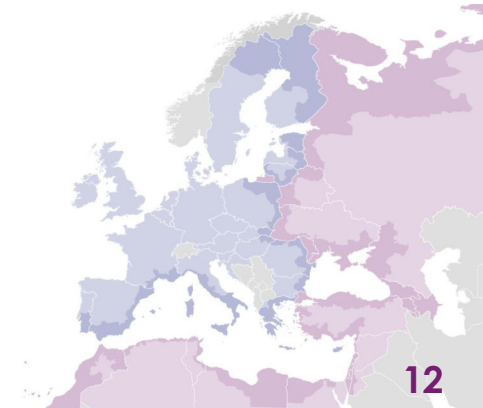
Implemented by a consortium led by:



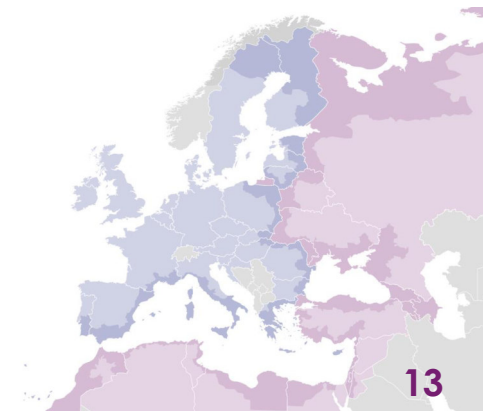
Remember: a project has a wide range of different characters:



**The reliable
partners!**



And the super-heros:



Annex 4

Expenditure and revenue verification procedure

ENI CBC MED PROGRAMME 2014-2020

09.12.2019



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Introduction

The Regulatory framework for the ENI CBC programmes sets the requirements for the verification procedures of declared expenditure and revenue. In particular, the ENI CBC Implementing Rules (EC Regulation 897/2014) require that expenditure shall be examined by an auditor or by a competent public officer being independent from the Lead beneficiary / partner (hereinafter – the controller).

As a result of the verification, it should be possible to conclude that the costs declared by the Lead Beneficiary / partner and the revenue of the project are:

- real (expenditure was really incurred and revenues are identified and quantified),
- accurately recorded (amounts are stated and recorded according to the supporting documents), and
- eligible (in line with eligibility criteria) in accordance with the Grant contract.

Grants awarded shall not have the purpose or effect of producing a profit, thus the expenditure verification procedure should include check of compliance with ‘no-profit principle’. Profit is defined as a surplus between costs and receipts at the moment of the closure of the project.

If the Lead Beneficiary / partner gets a contribution from a third party (like the State contribution) or generates revenues because of the project (for example, interest generated by pre-financing, charges for the use of the infrastructure developed in the project or fees for the use of services), it does not automatically mean that the no-profit principle is breached.

Each payment request has to be accompanied with the expenditure and revenue verification report. This verification shall be performed on the basis of an agreed upon procedure as stipulated in the Grant contract.

The objective of an agreed-upon procedures engagement is for the auditor to carry out procedures of an audit nature to which the auditor and the entity and any appropriate third parties have agreed and to report on factual findings.

The subject of the verification is the financial report produced by a Lead Beneficiary / partner where project expenditure and revenue is declared and reimbursement is sought for the eligible part of that expenditure, as well as checking the respect of the non-profit principle.

The expenditure and revenue verification is organised in accordance with the verification procedures defined in a check-list and template for list of findings, as well as templates for the reports: expenditure and revenue verification report (consolidated and/or individual lead beneficiary / partner, as relevant) and report on suspected and/or established fraud. The report on fraud needs to be sent directly to the Managing Authority, without any need of informing the concerned Lead Beneficiary / partner.

These provisions and documents are included as annexes to the contract between the Lead Beneficiary / partner institution and the auditor.

Responsibilities of the Parties to the Engagement

The Lead Beneficiary / partner is responsible for providing a Financial Report for the project financed by the Programme, which complies with the terms and conditions of the Grant Contract and for ensuring that this Financial Report reconciles to the Lead Beneficiary / partner(s)’ accounting and bookkeeping system and to the underlying accounts and records. The Lead Beneficiary / partner is responsible for providing sufficient and adequate information, both financial and non-financial, in support of the Financial Report.



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The Lead Beneficiary / partner accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Lead Beneficiary / partners' commitment (and as the case may be its affiliated entity/ies) to provide full and free access to its (their) staff and its (their) accounting and bookkeeping system and underlying accounts and records.

'The Auditor' (or public officer, if relevant) is responsible for performing the agreed-upon procedures as specified in this document. 'Auditor' refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Lead Beneficiary / partner.

'Auditor' can refer to the person or persons conducting the verification, usually a member of the audit team who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

Engagement Type and Objective

The objective of the expenditure verification is for the Auditor to carry out the specific procedures listed in this annex through the control check-list and to submit to the Lead Beneficiary / partner a report of factual findings with regard to the specific verification procedures performed.

Verification means that the Auditor examines the factual information in the Financial Report of the Lead Beneficiary / partner and compares it with the terms and conditions of the Grant Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Managing Authority assesses for itself the factual findings reported by the Auditor and draws its own conclusions from these factual findings.

Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the ENI CBC Implementing Rules requires that the Auditor is independent from the Beneficiary(ies) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

Evidence and Documentation

The Auditor plans the work so that an effective expenditure and revenue verification can be performed. The evidence to be used for performing the procedures in the control check-list is all financial and non-financial information which makes it possible to examine the expenditure and revenue declared by the Lead Beneficiary / partner in the Financial Report.

The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these procedures. The Managing Authority, the Control Contact Points of the country of the Lead Beneficiary /



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partner and any other competent body of the European Union or duly authorised by them, may have access to the working papers of the Auditor to verify the quality of the work carried out.

Reporting

The report on this expenditure and revenue verification shall describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Lead Beneficiary / partner and the Managing Authority to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The use of the Report for the expenditure and revenue verification annexed to the service contract with the Lead Beneficiary / partner is compulsory.

General Procedures

1.1 Terms and Conditions of the Grant Contract

The Auditor:

- obtains an understanding of the terms and conditions of the Grant Contract by reviewing the Grant Contract and its annexes and other relevant information, and by inquiry of the Lead Beneficiary / partner;
- obtains a copy of the original Grant Contract and the Partnership Agreement;
- obtains and reviews the Interim / Final Report (which includes a narrative and a financial section);
- verifies whether there is (are) an affiliated entity(ies)¹ to the Lead Beneficiary / partner (s).

1.2 Verification evidence

When performing the specific procedures listed in control check-list, the Auditor 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.

The Auditor obtains verification evidence from these procedures to draw up the report of factual findings. Verification evidence is all information used by the Auditor 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).

The contractual requirements that relate to verification evidence are:

- Expenditure should be identifiable, verifiable and recorded in the accounting records of the Lead Beneficiary / partner;
- The auditor shall check in situ the supporting documents for the accounts, accounting documents and any other document relevant to the financing of the project;
- The Lead Beneficiary / partner will allow any external auditor 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 Lead Beneficiary / partner gives access to all documents and databases concerning the technical and financial management of the project;

¹ In accordance with the conditions of article 187 of the Financial Regulation (Regulation 1046/2018)



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- Moreover, for the purpose of the procedures listed in control check-list, records, accounting and supporting documents:
 - shall be easily accessible and filed so as to facilitate their examination;
 - shall be available in the original and / or electronic form².
 - records and accounting and supporting documents should be available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed). Electronic documents can be accepted only where:
 - the documentation was first received or created (e.g. an order form or confirmation) by the Lead Beneficiary / partner in electronic form; or
 - the Auditor is satisfied that the Lead Beneficiary / partner uses an electronic archiving system which meets established standards (e.g. a certified system which complies with national law).
 - should preferably be obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
 - which is generated internally is more reliable if it has been subject to control and approval;
 - obtained directly by the Auditor (e.g. inspection of assets³) is more reliable than evidence obtained indirectly (e.g. inquiry about the asset).
 - If the Auditor finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.

1.3 Verification coverage of expenditure and selection of expenditure items

The Auditor applies the principles and criteria set out below when planning and performing the specific verification procedures for selected expenditure. Value should be the principal factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high-value expenditure items to ensure an appropriate coverage of expenditure.

Verification by the Auditor and verification coverage of expenditure items does not necessarily mean a complete and exhaustive verification of all the expenditure items that are included in a specific expenditure heading or subheading. The Auditor should ensure a systematic and representative verification. Depending on certain conditions (see further below) the Auditor may obtain sufficient verification results for an expenditure heading or subheading by looking at a limited number of selected expenditure items.

The Auditor may apply statistical sampling techniques for the verification of one or more expenditure headings or subheadings of the Financial Report. The Auditor examines whether 'populations' (i.e. expenditure subheadings or classes of expenditure items within expenditure subheadings) are suitable and sufficiently large (i.e. are made up of large numbers of items) for effective statistical sampling.

If applicable the Auditor should explain in the report of factual findings for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.

The Expenditure Coverage Ratio ('ECR') is the total amount of expenditure verified by the Auditor, expressed as a percentage of the total amount of expenditure reported by the Lead Beneficiary / partner in the Financial Report.

² Electronic documents (i.e. invoices, e-tickets) are not copies or scanned originals.

³ The auditor shall do a personal inspection of any assets acquired by the project (e.g. computers or infrastructure).



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The Auditor ensures that the overall ECR is 100% for EU and Lebanese Lead beneficiaries/partners.

Concerning the other MPCs Lead beneficiaries/partners, the requirements are:

- at least 65% of expenditure verified per each cost category
- an overall ECR of 100% for all procurement procedures above 60.000 Euros.

If the Auditor finds an exception rate of less than 10 % of the total amount of expenditure verified (i.e. 6.5 %) he/she finalises the verification procedures and continues with reporting. If the exception rate found is higher than 10 % the Auditor extends verification procedures until the ECR is at least 85 %. The Auditor then finalises the verification procedures and continues with reporting regardless of the total exception rate found.

1.4 Findings

The Auditor verifies the selected expenditure items by carrying out procedures listed in the control check-list and reports all the factual findings and exceptions resulting from these procedures. Verification exceptions are all verification deviations found when performing the procedures.

The Auditor quantifies the amount of verification exceptions found and the potential impact on the EU contribution, should the Managing Authority declare the expenditure item(s) concerned ineligible (taking into account the percentage of funding by the Programme and the impact on indirect expenditure, e.g. administrative costs). The Auditor reports all exceptions found, including those for which he/she cannot quantify the amount of the verification exception found and the potential impact on the EU contribution.



Individual report

Project Acronym and reference number

ENI CBC MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020



INDIVIDUAL EXPENDITURE AND REVENUE VERIFICATION REPORT

Place and date

To <Name of the Lead Beneficiary / project partner institution, represented by <Name of the legal representative>, < Position>
<Address>

Dear <Name of the legal representative>,

In accordance with the contract number <reference of the audit service contract> we provide our Expenditure Verification Report ('the Report'), with respect to the accompanying Individual Financial Report for the period covering <dd Month yyyy — dd Month yyyy> (Annex 1 of this Report) in connection with the Grant Contract <title and number of the contract>, the 'Grant Contract'.

Objective

Our engagement was an expenditure and revenue verification procedure with regard to the Individual Financial Report for the Grant Contract between you <or your Lead Beneficiary> and the Managing Authority (the MA). The objective of this verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants ('IFAC');
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*;

Procedures performed

As requested, we have performed the verification procedures, as specified in the Description of the Procedures - Annex 1 to the audit service contract - to support the Managing Authority in assessing whether the expenditure claimed by you in the accompanying Individual Financial Report is eligible in accordance with the terms and conditions of the Grant Contract and eligibility rules of the Programme. The detailed procedures are found in the attached check-list in Annex 2.

Factual Findings

The outcomes related to the specific verification procedures are indicated below:

<p>The total expenditure subject of this expenditure verification</p> <p>The amount is equal to the total amount of expenditure reported by you in the Individual Financial Report (annex 1).</p>	EUR <x,xxx.xx>
<p>The total expenditure verified and Expenditure Coverage Ratio</p> <p>In case the sampling method to some heading or subheading of the budget has been applied, please indicate here for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative</p>	<p>EUR <x,xxx.xx</p> <p><xx.xx%></p>
<p>Expenditure complying with requirements set in the expenditure verification procedures</p> <p>This amount represents the expenditure that, in our opinion, is in compliance with the eligibility rules of the Programme and requirements of the Grant Contract.</p>	EUR <x,xxx.xx>
<p>Expenditure not complying with requirements set in the expenditure verification procedures</p> <p>This amount represents the expenditure that, in our opinion, is not eligible.</p>	EUR <x,xxx.xx>
<p>[If applicable] The total revenues and contributions by third parties verified is:</p>	EUR <x,xxx.xx>
<p>[If applicable, and only in the final report] The profit deriving from a surplus of income over expenditures is:</p> <p>This amount represents the profit that, in our opinion, was generated by the project and thus this amount should be deducted from the payment.</p>	EUR <x,xxx.xx>

Detailed breakdown of expenditure not complying, with the eligibility requirements is provided in the Annex 4 'List of factual findings'.

Use of this Report

The MA is not a party to the expenditure verification and therefore we do not owe or assume a duty of care to the MA, who may rely upon this expenditure verification report at its own risk and discretion. The MA can assess for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

Yours sincerely,

Auditor's signature

Date and place

Name of Auditor signing



(Official stamp¹)

Annex I – Financial Report

Annex II – List of factual findings

Annex III - Check list

¹ Person or firm or both, as appropriate and in accordance with the company policy.

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Control check-list

[Project Acronym and ref. number]



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Audit firm/Public officer organisation responsible for issuing the expenditure and revenue verification report:

Reporting period: from *dd Month yyyy* to *dd Month yyyy*

Name of the Lead Beneficiary/Partner organisation:

Role in the project:

☐

Lead beneficiary

☐

Project partner n.

Request for examination:

Date of request for examination:

dd Month yyyy

Date of receipt of documents for verification (desk-based check):

dd Month yyyy

General remarks of the auditor/public officer (if any):

Name of the auditor/public officer(s)¹:

Date and Signature(s):

SUMMARY OF AMOUNTS AND TYPE OF VERIFICATION

Expenditure declared by the Lead Beneficiary / Project Partner	EUR <x,xxx.xx>
Expenditure verified	EUR <x,xxx.xx> Expenditure Coverage Ratio <xx.xx%>
If less than 100% is verified, please indicate for which budget headings a sample has been applied and describe the sampling method.	
Expenditure complying with requirements set in the expenditure verification procedures	EUR <x,xxx.xx>
Expenditure not complying with requirements set in the expenditure verification procedures	EUR <x,xxx.xx>

¹Name of the person(s) who performed the verification.



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[If applicable] The total revenues and contributions by third parties verified is:	EUR <x,xxx.xx>
[If applicable, and only in the final report] The profit deriving from a surplus of income over expenditures is:	EUR <x,xxx.xx>
Type of the verification:	<input type="checkbox"/> Only desk-based check <input type="checkbox"/> Includes on-the-spot verification
On-the-spot verification(s)	Date: <i>dd Month yyyy</i> Place(s): <input type="checkbox"/> premises of the beneficiary<indicate address> <input type="checkbox"/> place of project outputs<indicate address> <input type="checkbox"/> other (please indicate) <indicate address>
Expenditure verified on-the-spot:	EUR <x,xxx.xx>
Format in which documents were made available	<input type="checkbox"/> original (including electronic) <input type="checkbox"/> copies (including electronic)



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FORMAL CHECKS

Checks	Yes/No N.A.	Comments
Description of the Project, Budget and Logical Framework in force, as approved by the JMC are available, electronically or paper based		
Grant Contract signed by both parties (MA/JTS and Lead Beneficiary) is available, electronically or paper based		
Partnership Agreement signed by all project partners is available, electronically or paper based		
Narrative report of the Lead Beneficiary / Project partner concerning the activities undertaken during the reporting period is available		
Addendum of any modification of the Grant Contract is available		
Financial report of the Lead beneficiary/partner is available		
The total project budget in force is available		
The individual budget in force for the Lead Beneficiary/partner is available		
Notifications to MA/JTS made by the Lead Beneficiary, when flexibility rule is applicable, are available		
Declaration on the VAT status of the beneficiary/partner is available in original, signed by the authorised person of the project partner's institution		
Additional documents and clarifications were requested during the control procedure (please describe)		



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GENERAL ELIGIBILITY CRITERIA

Checks	Yes/No N.A.	Comments
All expenses have been actually incurred and paid by the Lead Beneficiary/partner, and they can be verified on the basis of adequate original supporting documents		
All expenses are directly related to the project, necessary for its implementation, and they are in accordance with the approved budget		
All expenses have been incurred² and paid between the date of start of the project and the end date of the relevant reporting period or end of implementation period, with the following exceptions: <ul style="list-style-type: none"> • preparatory costs incurred after the publication of the call for proposals and before the submission of the proposal; • costs related to the financial guarantee (if requested), which may be incurred after the contract is entered into force, and before the start of the implementation period; • expenditure verification and final evaluation of the project, which may be incurred after the implementation period of the project and paid after the submission of the Final report (the expenses to be paid afterwards are listed in the final report together with the estimated date of payment) 		
All expenses have been incurred in the Programme eligible area, with the exception of the participation in meetings and events out of the Programme eligible territories that was already foreseen in the description of the project or specifically authorised by the MA		
The exchange rate for converting expenditure incurred in national currency into Euro has been properly applied, in accordance with the provisions of the Grant Contract		
Any recoverable VAT has been deducted from the amount of declared expenditure for all relevant items		
Any ineligible expenditure, including contributions in kind has been excluded from the declared expenditure		

²“Costs relating to services and works shall relate to activities performed during the implementation period” (article 48 of ENI CBC IR).



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Expenses are identifiable and verifiable and accounted in accordance with accounting standards		
Expenses are reasonable, justified and in accordance with the principles of sound financial management, in particular regarding economy and efficiency		
Expenses comply with the requirements of applicable tax, labour and social legislation		
Expenses are verified to detect any duplication (e.g. multiple invoices with the same amount, invoice numbers, etc.) or falsifications.		

ALLOCATION TO ACTIVITIES AND BUDGET LINES

Checks	Yes/No N.A.	Comments
Expenses have been correctly allocated to the relevant Work Packages		
The Lead Beneficiary/partner's budget by WPs, Partners and budget lines fixed in the approved Budget has been respected		

ELIGIBILITY OF EXPENDITURES BY BUDGET LINES

1. Staff Costs		
Checks	Yes/No N.A.	Comments
HR selection has been carried out respecting the principles of transparency, equal opportunity:		
- Are there transparent recruitment procedures for new staff?		
- Do the recruitment procedures include measures to assess the skills of the candidates?		
The staff has signed the code of conduct and/or specific declarations on absence of conflicts of interest.		
The full list of staff working in the project is available with the First report		
Work contracts / any similar type of contract according to national rules / designation or secondment order of civil servant for all project staff is available		



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Contract/ designation or secondment order and/ or the related job description contains <ul style="list-style-type: none"> - the assignment of the person for the project and its tasks within the project - start date and end date of the assignment - the indication of exclusive or partial work on the project 		
Monthly timesheets for staff partially devoted to the project are available		
- Timesheets are sufficiently detailed (name of the employee, date, time and description of the daily activity)		
- Timesheets are signed both by the employee and the employer		
- The method for calculating the hourly/daily rates and the calculation of the staff costs are available and correct.		
- The calculation of staff costs is based on real costs (real gross salary proved by payslips) and real worked hours (time spent on the project proved by timesheets)		
Working time spent on the project does not exceed the normal working hours, according to the national legislation in force. Overtime is reported only for staff entirely devoted to the project.		
Any fringe benefits, rewards over the monthly salaries are excluded from the hourly/daily rate		
Additional charges besides the social contribution charges (obligatory according to national rules) are excluded from the hourly/daily rate		
The calculation of staff costs, that is the actual cost of the actual time devoted, is correct		
Proof of payment of the salary is available (payslips or other)		
Proof of payment of the social charges and taxes is available		

2. Travel and Accommodation Costs

Checks	Yes/No N.A.	Comments
Travel costs are directly related to the project		
Only travelling costs of the project staff or other persons taking part in the project are declared		



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Travel costs of the beneficiary/partner employees/associated partners and final beneficiaries are budgeted		
Travels are performed within the eligible area. When the travel incurred outside the eligible area of the Programme destinations were already foreseen in the description of the project or specifically authorised by the MA		
Authorisations of the missions are available (if obligatory according to national/ institutional rules)		
Mission reports signed by the travelling persons are available (if obligatory according to national/ institutional rules)		
All supporting documents are available (invitation, agenda, list of participants, minutes, pictures, etc.)		
Train/bus tickets, plane tickets, boarding cards, etc. are available		
The most economical way of transport is used, in accordance with the internal procedures of the organisation		
In case of use of own car or company car, calculation sheets prepared according to national or institutional rules stating at least the distance, the unit rate and the total costs of the travel, are available		
If costs are directly paid by the institution, proofs of payment are available		
If costs are paid by the person going on mission / an advance is paid by the institution to the person going on mission, the documents on the reimbursement of costs are available		
For staff working in public institutions as well as in units subordinated or coordinated by such institutions, the expenses with subsistence costs are compliant with the national legislation in force applicable for public institutions		
For staff working in other legal entities than those mentioned in the previous category, subsistence costs do not exceed neither the costs normally paid by the beneficiary according to its rules and regulations nor the rates published by the Commission at the time of the mission if reimbursed on the basis of lump sums, unit costs or flat rate financing: www.ec.europa.eu/europeaid/work/procedures/index_en.htm		
Proof of payment of subsistence costs are available		
Documents confirming payment of travel medical insurance, visas are available		



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3. Investments or Infrastructures		
Checks	Yes/No N.A.	Comments
The building permit is issued on behalf of the Lead Beneficiary/partner		
Handover of the site and floor plan of the investment terminals containing topographic positions is dated, signed (with the name mentioned in the clear) and stamped by all persons mentioned in program tracking and quality control work		
The program tracking and quality control work is covered by the relevant public supervising body, signed by the legal representative / project's technical designer and contractor		
Date of issue of commencement order of work predates any analysis bulletins, the minutes of the hidden works and minutes on determined phases		
Quality reception minutes, minutes for hidden works and decisive phases are developed in accordance with and quality control of works from the technical project, are signed and stamped by all participants to its elaboration		
Payment statements of works and centralized payment statements are signed with the name mentioned in clear and dated by the legal representative / technical representative, the tutor / supervisor inspector (with attesting certificate) and contractor		
The total amount of payment statements for work matches the value of the centralized work situation		
Work execution is in accordance with the time schedule of works		
Analysis reports for incorporated materials and certificates of quality / compliance of materials used in construction were verified by the auditor/public officer during the site visit		
Type and quantities of works performed and reflected in the payment statements are found on site		
Analysis reports are issued by authorized laboratories and their authorization is valid (has not expired)		
Unit prices from payment situations are less than or equal to those from the winning bid unit prices which is attached to the contract execution		



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Calculations for each category of works (quantity, unit price and value) are correct		
Works from payment situations are executed according to the time schedule and don't exceed the contracted budget		

4. Equipment		
Checks	Yes/No N.A.	Comments
The equipment purchased is necessary for the project implementation and is foreseen in the approved Grant Contract		
The equipment is used exclusively for project implementation		
Documents on the selection of the suppliers are available		
The contract laying down the purchase of equipment in the framework of the project is available		
The evidence of the purchase of equipment is available (e.g. inventory of the equipment purchased)		
The actual equipment provision and its consistency with the conditions of the supply contract, the Grant Contract and its annexes have been verified.		
Proof of payment is available		

5. External Expertise and Services		
a) EXTERNAL EXPERTISE		
Checks	Yes/No N.A.	Comments
Services provided by the external experts are directly related to the project, the related activities are explicitly stated in the approved Grant Contract		
Documents on the selection of the external expert (or service company) are available		
Lead Beneficiary/partners of the same project or any affiliated entity are not contracted as an external expert or a sub-contractor.		



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The contract laying down the services to be provided is available		
The evidence of the work carried out by the service provider is available (studies, researches, analysis, etc.), as well acceptance of the works is available.		
If applicable, the deliverables respect the information and publicity requirements of the Programme		
The actual provision of the services and their consistency with the conditions of the service contracts, the Grant Contract and its annexes has been verified.		
Proof of payment is available		
b) Meetings and Events		
Checks	Yes/No N.A.	Comments
Meetings and events are directly related to the project, the related activities are explicitly stated in the approved Grant Contract		
Documents on the selection of the service providers are available		
The contract laying down the services to be provided is available		
The expiring date of the contract has been respected (absence of irregular extensions / renewals / amendments).		
The evidence of the work carried out by the service provider is available (invitation, agenda of the meeting, list of participants, photos of the event, etc.)		
The promotional materials produced in the framework of the event respect the information and publicity requirements of the Programme		
For costs of catering, a list of participants is available		
Proof of payment is available		
c) Financial Charges and Guarantee Costs		
Checks	Yes/No	Comments



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	N.A.	
All costs are real, directly related to the project and have not been declared under other budget lines		
Only eligible expenditure according to the Grant Contract are declared		
<ul style="list-style-type: none"> - charges for transnational financial transactions; - bank charges for opening and administering the account or accounts where the implementation of a project requires a separate account or accounts to be opened; - the cost of guarantees provided by a bank or other financial institution to the extent to which the guarantees are required by national or Community legislation; - legal consultancy fees, notarial fees if they are directly linked to the project and are necessary for its implementation 		
Proof of payment is available		
d) Promotion Costs		
Checks	Yes/No N.A.	Comments
Promotion costs are directly related to the project and have not been declared on other budgeted lines.		
The evidence of the work carried out by the service provider is available (brochures, project website, etc.)		
According to this evidence, the information and publicity requirements of the Programme are respected		
Proof of payment is available		
e) Other Services		
Checks	Yes/No N.A.	Comments
Costs are directly related to the project and the related activities are mentioned in the approved Grant Contract		
Documents on the selection of the service providers or the sub-grantees are available		



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The contract laying down the services or the sub-grants to be provided is available		
Beneficiaries/partners of the same project or its affiliated entities are not contracted as an external expert, sub-contractor or sub-grantee		
The evidence of the work carried out by the service provider is available (e.g. translation of project documents)		
Proof of payment is available		

6. Preparatory Costs

Checks	Yes/No N.A.	Comments
They are incurred after the publication of the call for proposals and before its closure.		
They are limited to travel and subsistence costs of staff employed by the beneficiaries.		
They do not exceed 10.000 €, the maximum amount fixed at programme level.		
Proof of payment is available		

7. Indirect Administrative Costs

Checks	Yes/No N.A.	Comments
Indirect administrative expenses - do not exceed the percentage specified in the Grant contract, up to 7% of total direct eligible costs.		
The calculation method of the amounts indicated in the "administrative cost calculation file" which was submitted together with the E-form is correct (if not please indicate the correct percentage to be applied)		

PUBLIC PROCUREMENT

Checks	Yes/No N.A.	Comments
The procedure applied for the procurement of services,		



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equipment or investments/infrastructure is adequate according to the Grant Contract, national and community rules		
The contracts have not been artificially split		
Public procurements are documented (e.g. award criteria, requests for offers, offers, reports from evaluation committee, contracts are available)		
- Bids have been submitted and kept (until the deadline expires) in a way that the principle of secrecy is respected		
- The tender prices are in line with market prices		
- There are no situations of control or connection among bidders of the same tender		
- In case of negotiated procedure, the invited bidders are included in a list or in any case their existence is verified by checks of public registers		
- All financial flows are tracked with the indication of the name of the programme and the project		
- The offers are complete and regular		
All the persons involved in the tender launching, processing and evaluation have signed declarations on absence of conflict of interest		
There is a functional separation between who processes the tender documents and who selects the offers		
Rules of nationality is respected, that is, there is no restriction for participation in tenders for reason of nationality of the tenderer ³		
All supplies and materials purchased for contracts above 100.000€ are originated in the eligible countries for the European Neighbourhood Instrument ⁴		
In case of direct award, verification of the compliance with the rules and conditions (thresholds, negotiated procedures) has been carried out		
In case of contract modification, the total amount of the contract does not exceed the reference threshold		

³In accordance with articles 8.2 of Regulation 236/2014

⁴In accordance with articles 8.4 and 9 of Regulation 236/2014



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of the tender procedure implemented		
The risk indicators listed in annex ⁵ have been taken into account. If yes, please specify.		

REVENUES

Checks	Yes/No N.A.	Comments
The Lead Beneficiary / project partner reports revenues		
The revenues are real and adequately recorded		
At the final report, there is no surplus of receipts over costs (non-profit)		

INFORMATION AND PUBLICITY

Checks	Yes/No N.A.	Comments
The visibility Programme requirements are respected		

AUDIT TRAIL AND ACCOUNTING SYSTEM

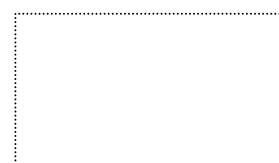
Checks	Yes/No N.A.	Comments
Specific accounting codes or other transparent methods are used for the project in the accounting system which allow the identification of costs allocated to the project		
Computerised list of project expenditure and revenue can be obtained from the accounting system (except for staff and administrative costs)		
The expenditure declared corresponds to the accounting records and supporting documents held by the Lead Beneficiary/ Project Partner		

Auditor's signature

Date and place

Name of Auditor signing

(Official stamp)



⁵ See list annexed to the check list.



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ANNEX - RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
 - Offer dated after the award of contract or before the sending of the invitations to tender
 - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers of other tenderers
 - Offers of different candidates participating in the same tenders all having the same date
 - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers of candidates participating in the same tender. Examples:
 - Same wording, sentences and terminology in offers of different tenderers
 - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc) in offers of different tenderers
 - Similar letterhead paper or logos
 - Same prices used in offers of different tenderers for a number of subcomponents or line items
 - Identical grammatical, orthographical or typing errors in offers of different tenderers
 - Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
 - Award decisions not plausible / consistent with selection and award criteria
 - Errors in the application of the selection and award criteria
 - A regular supplier of the beneficiary/partners participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:
 - A same tenderer (or small group of tenderers) is invited to different tenders with unusual frequency
 - A same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
 - A tenderer is frequently awarded contracts for different types of goods or services
 - The winning tenderer invoices additional goods not foreseen in the offer (e.g. additional spare parts invoiced without clear justification, installation costs invoiced while not foreseen in the offer).
- Other documentation, issues and examples indicating a risk of irregularities:
 - Use of photocopies instead of original documents
 - Use of pro-forma invoices as supporting documents instead of official invoices
 - Manual changes on original documents (e.g. figures manually changed, figures "tippexed", etc)

Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number, etc.).



Consolidated report

Project Acronym and reference number

ENI CBC MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020



CONSOLIDATED EXPENDITURE AND REVENUE VERIFICATION REPORT

Place and date

To <Name of the Lead Beneficiary institution,
represented by <Name of the legal
representative>, < Position>

<Address>

Dear <Name of the legal representative>,

In accordance with the contract number <reference of the audit service contract> and its annexes, we provide our Consolidated Expenditure and Revenue Verification Report ('the Report'), with respect to the accompanying Consolidated Financial Report for the period covering <dd Month yyyy — dd Month yyyy> (Annex 1 of this Report) in connection with the Grant Contract <title and number of the contract>, the 'Grant Contract'.

Objective

Our engagement was an expenditure and revenue verification procedure with regard to the Consolidated Financial Report for the Grant Contract between you and the Managing Authority (the MA) of the ENI CBC MED Programme 2014-2020. The objective of this verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants ('IFAC');
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*.

Procedures performed

As requested, we have only performed the verification procedures, as specified in the Description of the Procedures - Annex I to the audit service contract - to support the MA in assessing whether the expenditure claimed by you and the other project partners in the accompanying Financial Report is eligible, in accordance with the terms and conditions of the Grant Contract and the Programme eligibility rules.

In accordance with the above-mentioned procedures, we have checked:

- the completeness and accuracy of the Consolidated Financial report
- the consistency of the consolidated Financial report with the individual ones

- the compliance with the rules on budget flexibility stipulated in the Grant Contract.

Factual Findings

The outcomes related to the specific consolidation procedures are indicated below:

The total expenditure subject of this expenditure verification The amount is equal to the total amount of expenditure reported by you in the Consolidated Financial Report.	EUR <x,xxx.xx>
The total expenditure verified and Expenditure Coverage Ratio In case the sampling method has been applied, in each individual report, it is indicated for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.	EUR <x,xxx.xx <xx.xx%>
Expenditure complying with requirements set in the expenditure verification procedures This amount represents the expenditure that, in our opinion, is in compliance with the eligibility rules of the Programme and requirements of the Grant Contract.	EUR <x,xxx.xx>
Expenditure not complying with requirements set in the expenditure verification procedures This amount represents the expenditure that, in our opinion, is not eligible .	EUR <x,xxx.xx>
[If applicable] The total revenues and contributions by third parties verified is:	EUR <x,xxx.xx>
[If applicable only in the final report] The profit deriving from a surplus of income over expenditures is: This amount represents the profit that, in our opinion, was generated by the project and thus this amount should be deducted from the payment .	EUR <x,xxx.xx>

Detailed breakdown of expenditure not complying, with the eligibility requirements is provided in the Annex III 'List of factual findings' of this Consolidated Expenditure Verification Report.

Use of this Report

The MA is not a party to the expenditure verification and therefore we do not owe or assume a duty of care to the MA, who may rely upon this consolidated expenditure and revenue verification report at its own risk

and discretion. The MA can assess for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

Yours sincerely,

Auditor's signature

Date and place

Name of Auditor signing



(Official stamp¹)

Annex I – Financial Report

Annex II – Check list

Annex III - List of factual findings

¹ Person or firm or both, as appropriate and in accordance with the company policy.



Project acronym and reference number

Report n.

Reported period

From

to:

Expense ID code	Reported amount	Potential ineligible expenditures	Finding description	Irregularity code



Project acronym and reference number

Report n.

Reported period

From

to:

Expense ID code	Cost category	Budget Line	Expense description	Reported amount	Potential ineligible expenditures	Finding description	Irregularity code



Project acronym and reference number

Project partner # and name

Interim report #

Reported period

From to:

Expense ID code	Cost category	Budget Line	Expenses description	Reported amount	Potential ineligible expenditures	Finding description	Irregularity code

Finding codes

GENERAL ISSUES CONCERNING THE MANAGEMENT AND CONTROL SYSTEM (THESE ISSUES ARE NOT NECESSARILY PROBLEMS AND DO NOT NECESSARILY IMPLY FINANCIAL CONSEQUENCES)

- 1100 organization issues (e.g. confusion of functions, lack of internal control, ineffective management of conflicts of interest, no effective system for preventing double financing)
- 1200 activity issues: lack of standard procedures, usual lack of competitive (open) procedures, etc.
- 1300 staff issues (e.g. staff inadequacy or incompetence, questionable managers' integrity, missing formal job descriptions and task assignments)
- 1400 violation of communication plan and other information and visibility issues
- 1500 refuse of audit
- 1600 legal matters issues: bankruptcy, bribes and/or corruption, material fraud
- 1700 other issues concerning the management and control system

GENERAL ISSUES CONCERNING THE PROJECT (THESE ISSUES ARE PROBLEMS AND USUALLY IMPLY FINANCIAL CONSEQUENCES)

- 2100 project not implemented
- 2200 difformity of reports with the grant contract, inaccurate or incomplete reports
- 2300 information and visibility issues: lack, incorrect use, wrong design or insufficient space of European flag, Programme logo, information on European financing, display panels, commemorative plaques, links and web sites, templates or disclaimers
- 2400 insufficient activity in the southern shore
- 2500 non respect of other contract rules
- 2600 wrong calculation of exchange rate
- 2700 bank account not in € or other contract provisions about accounts not respected, confused accountancy for the project
- 2800 actual credit notes by suppliers/providers

SPECIFIC ISSUES CONCERNING ELIGIBILITY OF SINGLE COST ITEMS IN ONE INTERIM PACKAGE (THESE ISSUES ARE PROBLEMS AND DO IMPLY FINANCIAL

- 3100 findings relating to reality (actually unincurred expenses), such as staff or goods not available, services not provided, insufficient proof of participation to the activity, etc.
- 3200 ineligible period
- 3300 budget in force not respected (1) (specify wether in unit rate, quantity or total)
- 3400 unnecessary expense or connection to the project not demonstrated
- 3500 findings relating to records, such as reconciliation between budget accounts and ordinary accounting system incorrect or proved impossible or violation of national applicable
- 3600 unjustified expense or materiality issues: missing or not corresponding supporting documents and similar (2)
- 3700 wrong classification of expenditure in the heading
- 3800 findings relating to the decision to hire (including staff), buy, rent or make, including missing explicit reasons, inconsistent reasons, inadequate requirements - please specify
- 3900 incorrect selection procedure (3), such as wrong procedure, errors in the procurement procedure, rule of origin not respected, rule of nationality not respected

OTHER SPECIFIC ISSUES CONCERNING SINGLE COST ITEMS IN ONE INTERIM PACKAGE (THESE ISSUES ARE PROBLEMS AND DO IMPLY FINANCIAL

- 4100 disagreement between monetary value reported and underlying documents, including wrong exchange rate applied for a single expenditure
- 4200 use of contingency without a previous authorisation by the JMA
- 4300 wrong percentage of administrative costs
- 4400 contributions in kind
- 4500 ineligibility kind of expense, such as debts, items already financed, exchange-rate losses, VAT and other taxes, purchase of buildings, fines, etc.

4600	findings related to contract management, including technical rules not respected and not eligible subcontracting
4700	interests, revenues and other income not reported or reported incorrectly
4800	other issues concerning single budget lines

List of contracts



Project acronym and reference number

Reported period

Interim report #:

From: to:

The inserted figures should be rounded to 2 digits after the decimal point.

N°	Contracted amount (excl. VAT) in EUR	Tot. VAT in EUR	Threshold (drop down menu)	Procedure applied (drop down menu)	Contract type	Supplier name	Reported amount in current report	ID code list of expenditures	WP	Output
PPx-01				Competitive negotiated procedure without publication						
PPx-02										
PPx-03										
PPx-04										
PPx-05										
PPx-06										
PPx-07										
PPx-08										
PPx-09										
PPx-10										
PPx-11										
PPx-12										
PPx-13										
PPx-14										
PPx-15										
PPx-16										
PPx-17										
PPx-18										
PPx-19										
PPx-20										

Date

Auditor's signature and stamp

- Up to 2.500€

More than 2.500€ to 20.000€

More than 20.000€ to 100.000€

More than 100.000€ to 300.000€

More than 300.000€

More than 300.000€ to 5.000.000€

More than 5.000.000€
- Open tender procedure

Restricted tender procedure

Competitive negotiated procedure without publication

Orders on the basis of single tender

Direct award or order

Negotiated procedure
- Works

Service

Supplies

Report on fraud

Annex 5 to the audit service contract

DRAFT 19.11.2019



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REPORT ON SUSPECTED AND/OR ESTABLISHED FRAUD

financed in the framework of the ENI CBC Mediterranean Sea Basin Programme 2014-2020

[Name of Lead Beneficiary / Project partner - number and name]

Audit firm/Public officer organisation responsible for issuing the expenditure and revenue verification report:

Project Acronym and ref. number:

Project Title:

I hereby inform the Managing Authority of the ENI CBC MED Programme 2014-2020 that, based on the provided documents, on my verification and my professional judgement as auditor [or controller in the case of public officers], I have become aware [and/or] found evidence of suspected fraud [and/or] established fraud for the above-mentioned project beneficiary.

1. Typology of fraud

Please explain in detail the nature of suspected and/or established fraud that you wish to inform the Programme about

2. Scope of expenditure concerned by the fraud



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Concerned partner(s)	Name of the partner(s) institution: <input type="checkbox"/> Lead Beneficiary <input type="checkbox"/> Project partner No.
Concerned report(s)	Specify: <input type="checkbox"/> Interim report No – period from to <input type="checkbox"/> Interim report No – period from to <input type="checkbox"/> Final Report
Concerned budget line(s)
Identification of specific contracts and expenditure items concerned	
Amount of expenditure concerned (in EUR and local currency)	

3. Basis for suspected and/or established fraud

Please explain in detail the reasons/circumstances leading you to suspect the existence of fraud or to report established fraud for this specific project partner (i.e. Why do you think there may be fraud? / How did you become aware of the suspected/established fraud?).



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DELLA SARDEGNA**

Please provide some concrete facts about the suspicion of fraud or the details of the established fraud (including reference of the competent authority/court decision for established fraud)

Please indicate the actions you already undertook to analyse the specific case in-depth.
Please also specify if you reported this suspected or established fraud to any other competent authority and if any administrative or judicial proceedings in relation to this case has been initiated.

4. Potential impact of the suspected or established fraud outside the ENI CBC project

If applicable, please list other EU co-funded programmes and projects in which the same partner is involved (to your knowledge)

Please add any complementary indication you deem useful to identify and limit the impact of the suspected or established fraud



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**REGIONE AUTONOMA
DELLA SARDEGNA**

I hereby declare that my assessment is based on actual evidence that I have seen during my verification of the expenditure claim.

I am aware that the Managing Authority and European and national competent bodies may use this evidence to undertake further investigations which could lead to appropriate administrative and/or legal actions in relation to suspected unlawful activity.

Auditor's signature [person or firm or both, as appropriate and in accordance with company policy]

Name of Auditor signing [person or firm or both, as appropriate]

Date of signature <dd Month yyyy> [date when the final rep

Template of contract between the Lead Beneficiary / project partner and the auditor

SERVICE CONTRACT FOR THE EXPENDITURE AND REVENUE VERIFICATION

[Project Ref. number and acronym]

financed in the framework of the ENI CBC Mediterranean Sea Basin
Programme 2014-2020

[number of the Grant Contract]

[Name of Lead Beneficiary / Project partner - number and name]

<Full official name of the Lead Beneficiary / partner >

<Full official address>

[<VAT number>],

(‘the Lead Beneficiary / project partner ’),

of the one part,

and

<Full official name of the Contractor>

[<Official registration number>]

<Full official address>

[<VAT number>],

(‘the Auditor’)

of the other part,

have agreed as follows:

Lead Beneficiary / partner letter headed paper

Article 1. Subject

- 1.1 The subject of this Contract is the individual <or consolidated> expenditure and revenue verification of the above-mentioned contract ('the service').
- 1.2 The Auditor shall execute the tasks assigned to him in accordance with the procedures and templates annexed to this Contract or any update issued by the Managing Authority or the Joint Technical Secretariat.

Article 2. Contract value

This Contract, established in [Euro] <or national currency>, is a global price contract. The contract value is [Euro] <national currency> <amount>.

Article 3. Order of precedence of contract documents

The following documents shall be deemed to form and be read and construed as part of this Contract, in the following order of precedence:

- the Grant Contract and its annexes;
- Annex 1: description of the evaluation and revenue verification procedure;
- Annex 2: control check-list;
- Annex 3a: template of individual report
- Annex 3b: template of consolidated report
- Annex 4: template list of findings;
- Annex 5: template of report on suspected and/or established fraud.

The various documents making up the contract shall be deemed to be mutually explanatory; in cases of ambiguity or divergence, they shall prevail in the order in which they appear above. Addenda shall prevail on the document they are amending.

Article 4. Language of the contract

The language of the contract and of all written communications, including reports, between the Auditor and the Beneficiary shall be English <or French>.

Article 5. Communications

<Indicate here the contact persons, addresses of the Parties, their other contact details, the documents to provide and the procedure to be used by the Parties for communication.>

Article 6. Implementation of the tasks and delays

- 6.1 [The start date for implementation shall be <date/date of signature of the contract by both parties>]

Lead Beneficiary / partner letter headed paper

- 6.2 The Expenditure and Revenue Verification reports shall be delivered to the Lead Beneficiary / project partner within <30> calendar days from submission of the Financial report by the Lead Beneficiary / project partner and in any case ensuring that the deadlines for reporting according to the Grant Contract are met.

Article 7. Responsibilities

- 7.1 The Lead Beneficiary / project partner is responsible for providing the Financial Report, as well as giving access to its accounting, supporting documents and project documentation and physical investments to the Auditor, so that the procedures described in Annex I can take place in due time and without restrictions.
- 7.2 The Auditor is responsible for performing the agreed-upon procedures described in Annex I with due care and full respect of the Code of Ethics therein indicated, as well as submitting the reports to the Lead Beneficiary / project partner. Additionally, the Auditor shall submit the ad hoc report directly to the Managing Authority in case of fraud. The Auditor will attend the specific trainings and meetings for Auditors organized by the competent Programme bodies. The Managing Authority may request the termination of the contract(s) of the auditors not attending these events.

Article 8. Reports

- 8.1 The Auditor shall submit the Expenditure and Revenue Verification reports to the Lead Beneficiary / project partner, with its annexes, according to the templates and procedures established in the annexes mentioned in article 3.
- 8.2 In case of identification of suspected and/or established fraud, the Auditor shall submit the Report on suspected and/or established fraud (Annex V) without delay directly to the Managing Authority. This report shall not be submitted to the Lead Beneficiary / project partner.

Article 9. Approval of the reports

- 9.1 The Financial Reports and the Expenditure and Revenue Verification reports shall be revised by the Managing Authority and the Joint Technical Secretariat after submission by the Lead Beneficiary. The Control Contact Points (CCP) may assist the MA / JTS in the revision of these reports.
- 9.2 Should the Managing Authority, the Joint Technical Secretariat or the Control Contact Points have any doubt concerning the findings indicated in the expenditure and revenue verification report, the Auditor will receive a request for clarification via the Lead Beneficiary / project partner, which will be answered in a maximum of 7 calendar days.

Lead Beneficiary / partner letter headed paper

Article 10. Quality control by the programme bodies

- 10.1 The Managing Authority, the Joint Technical Secretariat or the Control Contact Points may carry out quality control of the work carried out, including the examination of the working papers, at any moment during the execution period of the Grant Contract.
- 10.2 As a result of the quality control, the Managing Authority may request to the Lead Beneficiary / project partner the early termination of this contract. Such termination shall be free of charge for the Lead Beneficiary / project partner.
- 10.3 As a result of the quality control, the CCP may remove the Auditor from the long (or short) list¹ of authorized auditors or, in case of no list, the Managing Authority may exclude the Auditor from any work in the framework of the Programme .

Article 11. Payment

Payments shall be made in accordance with the following options:

Report	[EUR] [<ISO code of national currency>]
1	<X% of the contract value>
<n>	<X% of the contract value>
Final report	<X % of the contract value>
	<Total contract value>

Article 12. Settlement of disputes and applicable law

- 12.1 Any disputes arising out of or relating to this Contract which cannot be settled amicably shall be referred to the exclusive jurisdiction of the courts of location of the Lead Beneficiary / project partner.
- 12.2 This contract shall be governed by the law of the country of the Lead Beneficiary / project partner.

¹ Only in case the country has set up a long or short list of auditors

Lead Beneficiary / partner letter headed paper

Article 13. Data Protection

- 13.1 Any personal data included in the contract shall be processed with the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (GDPR - General Data Protection Regulation) on the protection of individuals with regard to the processing of personal data. The data shall be processed solely for the purposes of the performance, management and monitoring of the contract by the Lead Beneficiary / project partner without prejudice to possible transmission to the bodies charged with monitoring or inspection in application of EU law. The Auditor shall have the right to access his/her personal data and to rectify any such data.
- 13.2 The Auditor shall undertake to adopt technical and organisational measures to address the risks inherent in processing and in the nature of the concerned personal data and limit access to the data to staff strictly needed to perform, manage and monitor this contract.

Article 14. Further additional clauses

<Add other relevant clauses.>

Done in English (or French) in two originals, on the <dd Month yyyy>

For the Contractor

Name:

Title:

Signature:

Date:

For the Lead Beneficiary / project partner

Name:

Title:

Signature:

Date:

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



Progress and Interim Report

Courtesy form

Reporting period: from.....to.....

Version 1.0 - 31.07.2019

All reports must be filled in and submitted by means of the Monitoring and Information System (MIS).

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



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Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



1. Summary

Thematic Objective		
Priority		
KEEP¹ key words		
Ref. Num./ Acronym		
Duration (months)		
Starting/Ending date		
Total budget	€	
Progress Report N.		
Reporting period		
Lead Beneficiary		
EU PPs/Countries		
MPC PPs/Countries		
Associated partners		
JTS Project officer		

¹ <http://www.keep.eu/keep/>

Project closing date: .../.../...



The content of this section is used by the ENI CBC Med Programme for information and communication purposes (newsletter, website, capitalisation network/events etc.). Reference to key cross border challenges addressed, as well as main achievements, shall be concisely included whenever possible along with target groups / final beneficiaries involvement in your selected Countries.

[illegible]

Project closing date: .../.../...



List your main public and partnership (internal) events scheduled over the next six months. Include information on date, place, title, objectives and, if available, website links)

[illegible]

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...

1.3 Reported expenditure

All data of this table is automatically generated by the MIS

	ACRONYM (automatically filled in)	WP1	WP2	WP3	WP4	WP5	WP6	TOTAL REPORTED / BUDGETED DIRECT COSTS PER PP	%
Applicant									
Partner 1									
Partner 2									
Partner 3									
Partner 4									
Partner 5									
Partner 6									
Total budget per WP								TOTAL REPORTED / BUDGETED COSTS	
Total direct costs EU and %								TOTAL REPORTED / BUDGETED DIRECT COSTS PER PP	(%)
Total direct costs MPC and %								TOTAL REPORTED / BUDGETED DIRECT COSTS PER PP	(%)

Project closing date: .../.../...



Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



2.2 Synergies

Describe the implemented synergies with the initiatives listed in your application form

Project / Programme / date	Project Budget	Involved countries	List of outputs to be exploited	Synergies in terms of implemented activities and outputs delivered
Automatically filled in	Automatically filled in	Automatically filled in	Automatically filled in	(max. 1000 characters)
Automatically filled in	Automatically filled in	Automatically filled in	Automatically filled in	(max. 1000 characters)
.....	(max. 1000 characters)

Project closing date: .../.../...



Report any additional action aiming at creating new synergies with other projects at regional, national and/or local level (even if not foreseen in the e-form).

[illegible]

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



3. Logical Framework

General overview: Project general and specific objective(s) stated in the Application Form. Your logical framework is the basis for reporting on project progress, both on achieved results and outputs.

General objective	Specific objectives
<i>(automatically filled in)</i>	1. <i>(automatically filled in)</i>
	2. <i>(automatically filled in)</i>
	3. <i>(automatically filled in)</i>

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



3.1 Cross-border transversal result indicators (Programme level)

*This section concerns cross-border transversal result indicators at ENI Programme level: data are collected in the same way for all funded projects. In the following tables you are requested to report overall data; detailed information must be provided in the **excel file** “4.1.1 Annex 1_cross-border transversal result indicators”).*

*First fill in the excel sheets, and report afterwards the global data in these tables. Include in the last column on the right, the **total values achieved by the project since the beginning of project implementation**.*

3.1.1 Staff assigned to the project and new jobs created as a result of project initiatives

All Lead beneficiaries, partners and associates shall report both on their staff assigned to the project as well as on the new contracts signed by them or by their subcontractors to provide specific services or any contract signed by their target groups as result of project activities. The latter include employment contracts signed by a wide array of economic actors, such as Micro and SMEs (MSMEs), start-ups, spin-offs, clusters and/or any other kind of business alliances, research institutions, Public authorities, etc. ..

Type of contracts	Number
Staff assigned by the Lead beneficiary, partners and all associated partners (if any) to implement project activities	
Number of short-term contracts ² (full-time and part-time) signed by the Lead beneficiary, partners, associates or subcontractors:	
Number of short-term contracts (full-time and part-time) signed by target groups as a result of project activities:	
Number of long-term contracts (full-time and part-time) signed by the Lead beneficiary, partners, associates or subcontractors: ³ :	
Number of long-term contracts (full-time and part-time) signed by the target groups as a result of project activities:	

² Short-term contract: minimum duration: 1 month; maximum duration: less than 12 months

³ Long-term contract: minimum duration: 1 year.

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



3.1.2 Participation and visibility of cross-border cooperation

These indicators concern the participation in project related events (internal and public) and the visibility of cross-border cooperation:

- 1) participation in events organized in the framework of your project.
- 2) visitors to the organizations websites and social media tools.

Participation of project staff or representatives in external events, organized and funded by other stakeholders, shall not be considered.

Make sure the related supporting documents, giving proof of what you are reporting, are collected along with the excel table "4.1.1 Annex 1_cross-border transversal result indicators").

Event title Use one row per event	Date and place (country; town)	Number of participants (excluding speakers and project staff)

Project related link on the partnership organizations websites Use one row per organisation	Number of visits	Number of unique visits	Comments

Facebook	Followers	Engagements	Comments

Twitter	Followers	Engagements	Comments

LinkedIn	Followers	Engagements	Comments

Instagram	Followers	Engagements	Comments

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



YouTube	Followers	Number of views	Comments

FOR INFORMATION ONLY

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



3.2 Priority, expected results and outputs and related indicators

The following tables provide an overview of the logical framework of your project. In the last column to the right, fill in the concerned values achieved since the beginning of project implementation.

3.2.1 Priority, expected results and indicators

Priority <i>Automatically filled in</i>	Programme expected result(s) <i>Automatically filled in</i>	Expected result indicator(s) <i>Automatically filled in</i>	Programme target values <i>Automatically filled in</i>	Project target values (result indicators) <i>Automatically filled in</i>	Project values achieved <u>since the beginning of project implementation</u> (result indicators)
Priority					[Number or value achieved by the project]
					[Number or value achieved by the project]
					[Number or value achieved by the project]
					[Number or value achieved by the project]
					[Number or value achieved by the project]
					[Number or value achieved by the project]

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



3.2.2 Project outputs (WP3, WP4, WP5, WP6)

Project outputs (Automatically filled in)	WP (Automatically filled in)	Output indicator(s) (Automatically filled in)	Programme target values (Automatically filled in)	Project target value (output indicators) (Automatically filled in)	Fill in: Achieved values <u>since the beginning of project implementation</u> (output indicators)

Project closing date: .../.../...



Is there any expected or new potential risk(s) and/or external condition(s) which may prevent the project from completing all outputs and achieving all its expected results ? What kind of solutions are proposed by the partnership, if corrective measures are needed?

[illegible]

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



3.4 Overview of the outputs and (expected/actual) delivery

WPs	I sem.	II sem.	III sem.	IV sem.	V sem.	VI sem.	Ext.
WP1 - <i>Title automatically filled in from the e-AF</i>							
Output <i>1.1 Title automatically filled in from the AF and expected delivery according to the e-AF</i>	O						
Expected/actual Delivery		✗					
Output <i>1.2 Title automatically filled in from the AF and expected delivery according to the e-AF</i>			O				
Expected/actual Delivery			✓				
WP 2 - <i>Title automatically filled in from the e-AF</i>							
Output <i>2.1 Title automatically filled in from the AF and expected delivery according to the e-AF</i>	O						
Expected/actual Delivery	✓						
Output <i>2.2 Title automatically filled in from the AF and expected delivery according to the e-AF</i>				O			
Expected/actual Delivery			✓				
WP 3 - <i>Title automatically filled in from the e-AF</i>							
Output <i>3.1 Title automatically filled in from the AF and expected delivery according to the e-AF</i>		O					
Expected/actual Delivery		✓					
Output <i>3.2 Title automatically filled in from the AF and expected delivery according to the e-AF</i>					O		
Expected/actual Delivery						✗	
WP 4 - <i>Title automatically filled in from the e-AF</i>							
Output <i>4.1 Title automatically filled in from the AF and expected delivery according to the e-AF</i>			O				
Expected/actual Delivery			✓				
Output <i>4.2 Title automatically filled in from the AF and expected delivery according to the e-AF</i>					O		
Expected/actual Delivery						✗	

Acronym:

Reporting period n. ... : .../.../... - .../.../...

Project closing date: .../.../...



WP 5 - Title automatically filled in from the e-AF							
Output			O				
5.1 Title automatically filled in from the AF and expected delivery according to the e-AF							
Expected/actual Delivery			✓				
Output					O		
5.2 Title automatically filled in from the AF and expected delivery according to the e-AF							
Expected/actual Delivery						✗	
WP 6 - Title automatically filled in from the e-AF							
Output			O				
6.1 Title automatically filled in from the AF and expected delivery according to the e-AF							
Expected/actual Delivery			✓				
Output					O		
6.2 Title automatically filled in from the AF and expected delivery according to the e-AF							
Expected/actual Delivery						✗	

FOR INFORMATION

Project closing date: .../.../...



In this section you should address the description of the project state of play as regards outputs completion and activities implemented. Focus on the description of the tasks completed by the partners is required to underline joint implementation and commitment or to report any problem in ensuring them to the project. Remind to attach all relevant deliverables / supporting documents, giving actual proof of what you are reporting (electronic copies).

[illegible]

Project closing date: .../.../...

[illegible]

Project closing date: .../.../...

[illegible]

Project closing date: .../.../...

[illegible]

Project closing date: .../.../...

[illegible]

Project closing date: .../.../...



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Output 2.2	Output title <i>Automatically filled in</i>	Target value <i>[number] + measurement unit</i>	Semester(s) of delivery <i>N. semester</i>	Budget <i>AF / Reported</i> <i>Automatically filled in from the MIS</i>
	Output description <i>Automatically filled in</i>			
Deliverables / supporting documents	Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500.			
Target groups	<i>Automatically filled in</i>			
Target groups involved	Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500.			
Activity 2.2.1 (A 2.2.1)	Activity title <i>Automatically filled in</i>			
	Activity description <i>Automatically filled in</i>			

Project closing date: .../.../...

[illegible]

Project closing date: .../.../...



26

Project closing date: .../.../...

27

Project closing date: .../.../...



	characters. Max 1000 characters. Max 1000 characters. Max 1000 characters. Max 1000 characters. Max 1000 characters. Max 1000 characters. Max 1000.			
Activity 3.1.2 (A 3.1.2)	Activity title <i>Automatically filled from AF</i>			
	Activity description <i>Automatically filled from AF</i>			
	<i>Brief description of the activity , problems faced, solutions and type of support needed, as the case may be.</i> Max 1000 characters. Max 1000.			
Output 3.2	Output title <i>Automatically filled from AF</i>	Target value <i>[number]</i>	Semester(s) of delivery <i>N. semester</i>	Budget / Reported <i>Automatically filled in from the MIS</i>
	Output description <i>Automatically filled from AF</i>			
Deliverables / supporting documents	Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500 characters. Max 500			

Project closing date: .../.../...

[illegible]

Project closing date: .../.../...

[illegible]



Project reference number

Acronym

Lead beneficiary

Partners

Associate partners

**Countries represented by the
partnership**

ENI contribution

Progress or Interim report n.

Reporting period

Project deadline

1. Staff assigned to the project

[illegible]

2. New jobs created as a direct result of project implementation / achievements

[illegible]

1. Visibility of cross-border cooperation: total number of participants in events

N.	Event title	Type of event (internal or public)	Date	Country	City	Venue (Google maps link)	Total number of participants
1	Project kick off	Internal	21.11.2019	Greece	Athens		11
2	Launching conference	Public	22.11.2019	Greece	Athens		31
3	Digital transformation in MSMEs	Public	21.12.2019	Lebanon	Beirut		24
4	First Steering Committee meeting	Internal	10.01.2020	Italy	Rome		21
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

NB: project staff are NOT to be listed for public events

[illegible]

3. Visibility of cross-border cooperation: Project related link on the partnership organizations websites

[illegible]

4. Visibility of cross-border cooperation: Social media

[illegible]

5. Visibility of cross-border cooperation: press; radio; TV

[illegible]