Capitolul. 1. Informaţii generale

Pentru proiectul de investiţii ***Linia internă dintre Cernavodă şi Stâlpu,*** Transelectrica a obţinut finanţare din fonduri europene prin intermediul mecanismului financiar Connecting Europe Facility (CEF). Astfel, **CNTEE Transelectrica SA** (în continuare TEL) şi **Innovation and Networks Executive Agency (în continuare** INEA) au semnat grant agreement-ul nr. INEA/CEF/ENER/M2017/1509097 (în continuare GA).

Proiectul cuprinde urmatoarele investiţii:

- ***LEA 400 kV Cernavodă –Stâlpu;***
- ***Extindere Staţia 400 kV Cernavodă***
- ***Staţia 400kV Stâlpu;***
- ***Extindere Staţia 400 kV Gura Ialomiţei.***

1.1 Denumirea serviciilor ce fac obiectul achiziției

Obiectul achiziţiei îl constituie contractarea serviciilor de audit pentru proiectul ***Linia internă dintre Cernavodă şi Stâlpu*** finanţat din fonduri europene în vederea întocmirii Certificatelor intermediare/finale privind starea financiară a proiectului.

1.2 Prezentarea succintă a necesității și oportunității/contextului achiziției

În GA pentru finanţarea proiectului ***Linia internă dintre Cernavodă şi Stâlpu***, la art. II.23.2. se solicită ca documentaţia suport care va însoţi fiecare cerere de plată intermediară/finală să conţină obligatoriu Certificatul privind situaţia financiară a proiectului întocmit în limba engleză; acesta va fi elaborat de un auditor autorizat şi va certifica eligibilitatea, realitatea şi înregistrarea corectă în contabilitatea beneficiarului a costurilor solicitate la rambursare.

1.3 Definiții (după caz)

- servicii de audit - serviciile specificate în caietul de sarcini, pe care Auditorul se obligă să le presteze Beneficiarului;
- zi - zi calendaristică, dacă nu se specifică în mod diferit;
- lună - lună calendaristică;
- an - 365 de zile.

Capitolul 2. Descrierea serviciilor

Subiectul angajamentului este întocmirea unor Certificate privind situaţia financiară a proiectului de investiţii finanţat din fonduri europene, care vor fi ataşate la Cererile de plată intermediare/finală. Auditorul va verifica, dacă cheltuielile prezentate de Beneficiar în Cererea de plată s-au făcut în interesul proiectului şi dacă acestea sunt corecte şi eligibile.

2.1 Scop (obiectivul general și obiectivele specifice la care contribuie realizarea serviciilor)

Obiective generale:

Auditorul va obţine, pe baza verificărilor, dovezi suficiente în vederea exprimării unei opinii asupra realităţii, legalităţii şi conformităţii cheltuielilor efectuate de CNTEE Transelectrica SA. În acest scop, Auditorul poate utiliza îndrumările Standardului de Audit 500 "Probele de Audit", folosindu-se în special de acele paragrafe privind „suficiente dovezi de audit corespunzătoare".

Auditorul are obligaţia să dobândească o înţelegere suficientă a termenilor şi condiţiilor GA prin analiza acestuia şi a anexelor sale, precum şi a celorlalte informaţii relevante şi prin verificări la Beneficiar.
Auditorul va asigura verificarea implementării proiectului şi va audita toate operaţiunile proiectului, va verifica cheltuielile raportate de TEL în cererile de plată intermediare/finală, respectiv dacă cheltuielile au fost efectuate, sunt legale, exacte, eligibile şi în conformitate cu prevederile GA.
Obiective specifice:
Auditorul va menţiona în cuprinsul Certificatelor constatările factuale, dacă a avut acces nelimitat la informaţii şi documente şi dacă probele de audit obţinute sunt suficiente şi adecvate pentru emiterea opiniei de audit. Prin acest contract se urmăreşte întocmirea de către auditor a procedurilor specifice agreate cu privire la verificarea cheltuielilor GA, precum şi elaborarea Certificatelor privind starea financiară a proiectului.

2.2 Descrierea serviciilor solicitate

Auditorul se va asigura că va obţine o copie completă a GA, a anexelor sale şi a actelor adiţionale.
Auditorul va obţine şi va verifica copii ale Rapoartelor anuale privind status-ul acţiunii (ASR).
Lista indicativă a tipurilor şi naturii dovezilor/probelor de audit pe care auditorul le poate produce cu ocazia verificării cheltuielilor include:

- Registrele contabile prevăzute de Legea contabilităţii nr.82/1991, cu modificările şi completările ulterioare;
- Bugetul propriu al beneficiarului pe capitole, subcapitole, paragrafe, titluri de cheltuieli, articole şi alineate;
- Balanţe de verificare analitice şi sintetice;
- Fişe de cont pentru operaţiuni diverse;
- Note de contabilitate;
- Dosarele achiziţiilor publice constituite conform prevederilor legale în vigoare sau normelor interne, în funcţie de tipul procedurilor de achiziţie publică derulate de către Beneficiar;
- Contracte şi formulare de comandă;
- Facturi;
- Situaţii de lucrări şi situaţii de plată;
- Procese verbale de recepţie finale şi parţiale;
- Procese verbale de punere în funcţiune;
- Note de recepţie şi constatare de diferenţe;
- Extrase de cont şi ordine de plată;
- Contracte de muncă încheiate între beneficiar şi angajat ;
- Decizia prin care angajatul este desemnat să facă parte din echipa de implementare şi fişa de post;
- Cheltuielile cu personalul angajat în derularea proiectului;
- Cheltuielile cu deplasarea personalului angajat în derularea proiectului;
- Alte documente: liste de inventar, fişa mijlocului fix, etc.

Auditorul verifică dacă:
- fondurile au fost cheltuite în conformitate cu termenii şi condiţiile GA;
- cheltuielile solicitate la plată sunt reale, exacte şi eligibile.

De asemenea, auditorul va menţiona în Certificat că acesta a fost întocmit cu respectarea termenilor de referinţă (Anexa 1 la caietul de sarcini) şi în conformitate cu Standardele Internaţionale ale Serviciilor Conexe (ISRS) 4400.
Raportul privind constatările factuale pentru verificarea cheltuielilor efectuate în cadrul GA trebuie să descrie scopul şi procedurile agreate ale angajamentului, suficient de detaliat încât să permită TEL şi INEA să înţeleagă natura şi aria de cuprindere a auditului şi opinia de audit.

2.3 Cantități

Vor fi elaborate Certificate intermediare privind starea financiară a proiectului (în număr de 1 sau 2, după caz, în funcţie de aprobarea de către INEA a prelungirii termenului de finalizare a proiectului) şi 1 Certificat final privind starea financiară a proiectului.

2.4 Metodologii, normative şi standarde aplicabile

Auditarea proiectului de investiţii *Linia internă dintre Cernavodă şi Stâlpu* se va realiza în conformitate cu:
- Standardul Internaţional privind serviciile conexe („ISRS") 4400 Angajamente pentru realizarea procedurilor agreate privind informaţiile financiare emis de către Federaţia Internaţională a Contabililor („IFAC") şi adoptat de către CAFR;
- Codul etic emis de către IFAC.

2.5 Rezultatele care trebuie obținute în urma prestării serviciilor

Auditorul îşi va planifica activitatea, astfel încât verificarea cheltuielilor să fie realizată efectiv, să respecte procedurile prevăzute în Anexa 1 la caietul de sarcini.
Modelul de Certificat şi situaţiile ataşate la Certificat se regasesc în Anexele 2, 2a şi 2b.
În urma auditării proiectului ***Linia internă dintre Cernavodă şi Stâlpu*** prestatorul va elabora 2 Certificate intermediare privind starea financiară a proiectului (după caz) şi un Certificat final privind starea financiară a proiectului.

2.6 Livrabile (ex. rapoarte, analize etc.)

Vor fi livrate Certificatele intermediare şi Certificatul final privind starea financiară a proiectului, conform specificaţii pct.2.3. Acestea vor fi întocmite conform cerinţelor INEA (Anexele 2, 2a şi 2b la caietul de sarcini).

2.7 Atribuțiile și responsabilitățile Părților

Auditorul se obligă să:
- îşi asume întrega responsabilitate pentru calitatea şi cantitatea serviciilor prestate;
- la cererea scrisă a Achizitorului, să-l informeze asupra mersului serviciilor şi să-i furnizeze datele pe care acesta le solicită pe parcursul desfăşurării serviciilor;
- facă remedierile şi/sau completările stabilite de către Achizitor, dacă acestea au apărut ca necesare.
- asiste Achizitorul în situația unor clarificări la Certificatele elaborate, pentru rezolvarea eventualelor solicitări ale MFE, INEA;

Achizitorul se obligă să:
- asigure colaborarea personalului său cu personalul Auditorului pe parcursul realizării serviciilor;
- asigure datele şi/sau informatiile necesare pentru elaborarea documentaţiilor.

2.8 Locul prestării serviciilor

Serviciile de audit se vor presta la sediul TEL, la Unităţile teritoriale Bucureşti şi Constanţa şi la locul amplasamentului proiectului, respectiv la staţiile 400 kV Cernavodă, Stâlpu, Gura Ialomiţei şi pe traseul LEA 400 kV Cernavodă-Stâlpu.

2.9 Resursele necesare/expertiza necesară pentru realizarea activităţilor

În vederea încheierii contractului de prestări servicii de audit TEL va avea în vedere cel puţin următoarele criterii de calificare/selecţie a auditorului financiar independent:

-să fie persoană fizică autorizată şi/sau juridică înscrisă în Registrul auditorilor financiari activi de categoria A întocmit de Camera Auditorilor Financiari din România (CAFR) înregistrată fiscal în România şi care deţine viza de membru activ al CAFR pe anul respectiv;

-să nu fi fost sancţionat în ultimii 3 ani de către Departamentul de monitorizare şi competenţă profesională al CAFR;

-să fi auditat cel puţin 3 proiecte finanţate din fonduri europene şi să fi redactat în limba engleza Raportul auditorului, pentru cel puţin 1 proiect, insoţite de recomandari, procese verbale sau alte documente pe care ofertantul le consideră relevante pentru a demonstra experienţa în domeniu;

-să depună declaraţie pe proprie răspundere că deţine mijloacele tehnice necesare în vederea efectuării verificărilor şi întocmirii Certificatelor de audit;

-să depună declaraţie de disponibilitate pe proprie răspundere a personalului de specialitate.

2.10 Certificări/calificări/acreditări/atestate solicitate pentru personalul direct implicat în prestarea serviciilor;

Pentru verificarea îndeplinirii de către Auditorul financiar independent ofertant a criteriilor de selecţie menţionate la pct. 2.9., operatorii economici ofertanţi vor prezenta următoarele documente doveditoare:

- Certificat de atestare a calităţii de auditor financiar eliberat de CAFR - copie legalizată;
- Carnet de membru al CAFR vizat cu menţiunea "Activ" pentru anul respectiv – copie;
- Certificat fiscal eliberat de Administraţia financiară teritorială la care este arondat sediul persoanei fizice sau juridice – original /copie legalizată;
- Declaraţia pe propria răspundere a auditorului financiar din care să rezulte că nu a fost sancţionat în ultimii 3 ani de către Departamentul de monitorizare şi competenţă profesională al CAFR.

În cazul în care auditorul financiar independent nu mai are calitatea de auditor financiar recunoscut de CAFR contractul de servicii de audit va fi reziliat. Certificatul intermediar/final privind starea financiară a proiectului va fi însoţit şi de o declaraţie pe propria răspundere a auditorului din care să rezulte că are calitatea de auditor financiar recunoscut de CAFR.

2.11 Transferul dreptului de proprietate intelectuală (dacă este cazul)

Nu este cazul

2.12 Alte cerinţe

Nu este cazul

Capitolul 3. Durata contractului, termen de prestare şi/sau de predare a livrabilelor.

Contractul se va desfăşura pe o perioadă de 30 de luni de la data semnării contractului.

Certificatele de audit vor fi predate, astfel:

1. Certificatul intermediar privind starea financiară a proiectului nr. 1 – cu termen 15.08.2020;

2. Certificatul intermediar privind starea financiară a proiectului nr. 2 (după caz) – în termen de 3 luni de la data finalizării Action Status Report 2020;
3. Certificatul final privind starea financiară a proiectului – în termen de 8 luni de la finalizarea proiectului.

Capitolul 4. Garanţii

În termen de 5 zile lucrătoare de la data semnării Contractului, Auditorul constituie şi depune la Achizitor garanţia de bună execuţie a Contractului, printr-un virament bancar sau instrument de garantare emis în condiţiile legii de o instituţie de credit din România sau din alt stat, sau de o societate de asigurări, reprezentând 10% din valoarea contractului, respectiv .... lei.

În cazul în care pe parcursul derulării Contractului valoarea acestuia se suplimentează, Auditorul are obligaţia de a completa garanţia de bună execuţie în corelare cu noua valoare a Contactului.

În cazul în care durata de prestare a Contractului se extinde, Auditorul are obligaţia de a extinde durata garanţiei de bună execuţie în corelare cu noua durată de prestare a Contractului.

Perioada de valabilitate a garanţiei de bună execuţie începe de la data constituirii ei şi trebuie să depaşească cu 14 zile data recepţiei serviciului de către Achizitor.

Capitolul 5 Recepţii

TEL are dreptul de a verifica oricând modul de prestare a serviciilor pentru a stabili conformitatea lor cu prevederile din Caietul de sarcini.

După prestarea serviciului, Părţile vor semna un Proces Verbal de Recepţie a serviciilor, prin care să se confirme respectarea cerinţelor din caietul de sarcini şi din care să rezulte operaţiunile efectuate.

Capitolul 6. Legislaţie

Legislaţie privind sănătatea şi securitatea în muncă

Legea nr. 319/2006 – Legea securităţii şi sănătăţii în muncă, cu modificările şi completările ulterioare;

HG nr. 1425/2006 privind aprobarea Normelor metodologice de aplicare a prevederilor Legii securitătii şi sănătăţii în muncă nr.319/2006, cu modificările şi completările ulterioare;

Legea nr.346/2002 privind asigurarea pentru accidente de muncă şi îmbolnăviri profesionale, republicată, cu modificările şi completările ulterioare;

HG nr. 300/2006 privind cerinţele minime de securitate şi sănătate în muncă pentru şantierele temporare sau mobile, cu modificările şi completările ulterioare;

HG nr. 971/2006 privind cerinţele minime pentru semnalizarea de securitate şi/sau de sănătate la locul de muncă, cu modificările şi completările ulterioare;

HG nr.1091/2006 privind cerinţele minime de securitate şi sănătate pentru locul de muncă;

HG nr. 355/2007 privind supravegherea sănătăţii lucrătorilor;

Legislaţie de mediu

OUG 195/2005 privind protecţia mediului, aprobată cu modificări şi completări prin Legea 265/2006;

Legislaţie privind managementul situaţiilor de urgenţă (apărarea împotriva incendiilor şi protecţia civilă)

Ordonanţa de urgenţă nr. 21/2004 privind Sistemul Naţional de Management al Situaţiilor de Urgenţă aprobată cu modificări şi completări prin Legea 265/2006;

Legea nr. 481/2004 privind protecţia civilă, republicată;

Legea nr. 307/2006 privind apărarea împotriva incendiilor, republicată;
Ordinul Ministrului Administraţiei şi Internelor nr. 163/2007 pentru aprobarea Normelor generale de apărare împotriva incendiilor.

Legislaţie în materia protecţiei informaţiilor clasificate.

Legea nr. 182/2002 privind protecţia informaţiilor clasificate, cu modificările şi completările ulterioare;
Hotărârea nr. 585/ 2002 pentru aprobarea Standardelor naţionale de protecţie a informaţiilor clasificate în România;
Hotărârea nr. 781/2002 privind protecţia informaţiilor secrete de serviciu;
Hotărârea nr. 1349/2002, privind colectarea, transportul, distribuirea şi protecţia pe teritoriul Romaniei, a corespondenţei clasificate, cu modificările şi completările ulterioare;
Ordinul Ministrului Economiei, Comerţului şi Mediului de Afaceri nr. 1226/2010 privind accesul cetăţenilor români şi/sau străini în obiectivele, sectoarele şi locurile care prezintă importanţă deosebită pentru protecţia informaţiilor secrete de stat/sectoare speciale ale operatorilor economici aflaţi în subordinea, sub autoritatea sau în coordonarea Ministerului Economiei, Comerţului şi Mediului de Afaceri.

Capitolul 7 Alte informaţii

Nu este cazul

Capitolul 8 Anexe

Anexa 1 - Procedura de verificare a eligibilităţii cheltuielilor solicitate de către CNTEE Transelectrica SA

Anexa 2 - Termenii de referinţă şi modelul Certificatului privind starea financiară a proiectului

Anexa 2a - Lista costurilor solicitate la plată de către TEL şi selectate de auditor în vederea verificării, ataşată la Certificatul privind starea financiară a proiectului

Anexa 2b - Lista contractelor de execuţie încheiate de către TEL în vederea implementării proiectului, ataşată la Certificatul privind starea financiară a proiectului

Anexa 1 la Caietul de sarcini

Procedura de verificare a eligibilităţii cheltuielilor solicitate de către CNTEE Transelectrica SA

1.1. Procedura generală

In această etapă pentru GA nr. INEA/CEF/ENER/M2017/1509097 Auditorul va verifica dacă:

- cererea de plată este conformă cu condiţiile GA ;
- este posibilă evaluarea eficientă şi eficace a cheltuielilor cuprinse în Cererele de plată intermediare/finală;
- Informaţiile cuprinse în cererea de plată se reconciliază cu sistemul de contabilitate şi înregistrările CNTEE Transelectrica SA (ex. Balanţa de verificare, înregistrări din conturile analitice şi sintetice)

1.2. Conformitatea cheltuielilor cu bugetul proiectului

Pentru GA nr. INEA/CEF/ENER/M2017/1509097 auditorul efectuează o verificare analitică a categoriilor de cheltuieli cuprinse în Cererea de plată intermediară/ finală şi va analiza dacă:

- cheltuielile au fost efectuate în conformitate prevederile GA;
- cheltuielile efectuate sunt conforme cu legislaţia naţională şi comunitară;
- suma totală solicitată la plată de către Beneficiar nu depăşeşte finanţarea nerambursabilă prevăzută în GA;

1.3. Selectarea cheltuielilor pentru verificare

1.3.1. Categorii şi tipuri de cheltuieli

Auditorul va verifica următoarele aspecte:

- Categoriile de cheltuieli solicitate de beneficiar în Cererea de plată trebuie să corespundă cu cele din bugetul proiectului.
- Categoriile de cheltuieli pot fi, în principiu, defalcate în tipuri de cheltuieli individuale sau tipuri pe clase de cheltuieli cu aceleaşi caracteristici sau caracteristici asemănătoare. Forma şi natura probei suport (de ex. o plată, un contract, o factură, etc.) şi modul în care cheltuiala este înregistrată (nota contabilă, registrele de contabilitate) variază în funcţie de tipul şi natura cheltuielilor şi acţiunilor sau tranzacţiilor de bază. În toate cazurile, tipurile de cheltuieli reflectă valoarea contabilă (sau financiară) a acţiunilor sau tranzacţiilor de bază, indiferent de tipul şi natura acţiunii sau tranzacţiei în cauză.

1.3.2. Selectarea cheltuielilor

- auditorul va verifica toate categoriile şi tipurile de cheltuieli prezentate în Cererea de plată intermediară/finală. Auditorul poate selecta pe baza metodei proprii de analiză de risc, pentru o analiză detaliată, numai acele cheltuieli care prezintă un nivel ridicat al riscului, excepţie făcând verificarea achiziţiilor publice care se va realiza în procent de 100%.

1.4. Verificarea cheltuielilor

Auditorul verifică cheltuielile şi prezintă în **Certificat** toate excepţiile care rezultă din această verificare. Excepţiile verificării reprezintă toate abaterile de la reglementările cuprinse în termenii de referinţă descoperite pe parcursul realizării procedurilor prevăzute în prezenta anexă. În toate cazurile, auditorul va evalua impactul financiar (estimat) al excepţiilor în termeni de cheltuieli neeligibile.

Auditorul va verifica dacă pentru cheltuielile selectate se respectă criteriile specificate mai jos:

1.4.1. Eligibilitatea cheltuielilor-condiţii generale

Ca regulă generală, Auditorul va analiza dacă cheltuielile efectuate de către TEL sunt justificate prin facturi şi ordine de plată aferente sau alte documente contabile cu valoare justificativă echivalentă.

Eligibilitatea cheltuielilor va fi stabilită inclusiv prin verificarea sistemului de contabilitate al TEL.

În ceea ce priveşte costurile proiectului finanţat în cadrul GA pentru a fi considerate eligibile, costurile trebuie să îndeplinească cumulativ următoarele condiţii generale:

- să fie **necesare** pentru realizarea proiectului, să fie prevăzute în GA şi să fie în conformitate cu principiile unui management financiar sănătos, respectiv să respecte utilizarea eficientă a fondurilor, şi un raport optim cost/beneficiu;
- să **fie efectuate şi plătite de TEL** până la termenul de depunere a cererii de plată finală, după cum este definit în cadrul GA;
- **să fie înregistrate în contabilitatea TEL** având la bază documente justificative, să fie identificabile şi verificabile, să fie dovedite prin documente originale.
- atribuirea contractelor de achiziţii să se facă în conformitate cu prevederile Legii nr. 99/2016 privind achizitiile sectoriale cu modificările şi completările ulterioare, sau după caz în conformitate cu normele interne de achiziţii.

1.4.2 Exactitate şi înregistrare

Pentru GA auditorul verifică:

- dacă cheltuielile pentru o tranzacţie/operaţiune au fost încadrate corect în activităţile din bugetul proiectului;
- dacă cheltuielile efectuate sunt conforme cu bugetul proiectului şi sunt susţinute prin documente justificative corespunzătoare;
- dacă au fost utilizate corect ratele de schimb valutar, conform prevederilor GA
- daca in Cererea de plată au fost trecute numai cheltuielile eligibile.

1.4.3. Realitatea cheltuielilor

In această etapă Auditorul va verifica:

- dacă bunurile furnizate au fost recepţionate, cu specificarea datei şi a locului primirii şi au fost înregistrate în gestiune şi în contabilitate, cu specificarea gestiunii şi a notei contabile de înregistrare;
- dacă lucrările au fost executate şi serviciile prestate;
- existenţa documentelor care atestă că bunurile au fost livrate, lucrările executate şi serviciile prestate .

1.4.4. Verificarea achiziţiilor publice

Pentru proiectul Linia interna dintre Cernavodă şi Stâlpu auditorul va verifica:

- dacă atribuirea contractelor de furnizare, servicii, lucrări s-a făcut în conformitate cu prevederile legislaţiei naţionale şi europene în vigoare,
- dacă atribuirea contractelor de achiziţii necesare implementării proiectului s-a realizat cu respectarea următoarelor principii:
    - nediscriminarea
    - tratamentul egal
    - recunoaşterea reciprocă
    - transparenţă
    - proporţionalitatea
    - eficienţa utilizării fondurilor publice
    - asumarea răspunderii

La analiza conformităţii achiziţiilor publice desfăşurate de Beneficiar cu legislaţia aplicabilă în domeniul achiziţiilor publice, auditorul va avea în vedere următoarele etape şi operaţiuni, în funcţie de procedura de achiziţie publică derulată de Beneficiar:

- **Programarea achiziţiilor publice (**identificarea necesităţii, estimarea valorii, punerea în corespondenţă cu CPV /CPC, ierarhizarea, alegerea procedurii, elaborarea calendarului, definitivarea şi aprobarea programului, transmiterea anunţului de intenţie)
- **Elaborarea documentaţiei de atribuire** (stabilirea specificaţiilor tehnice sau documentaţiei descriptive, stabilirea cerinţelor minime de calificare, dacă este cazul, a criteriilor de selectare, stabilirea criteriului de atribuire, dacă este cazul, solicitarea garanţiei de participare, completarea Fisei de date a achiziţiei, stabilirea formularelor şi modelelor nestandardizate, definitivarea documen-taţiei de atribuire)
- **Chemarea la competiţie** (publicarea anunţului de participare, punerea la dispoziţie a documentaţiei de atribuire, răspuns la solicitările de clarificări, reguli de participare şi de evitare a conflictului de interese)
- **Derularea procedurii de atribuire** (termene, primirea ofertelor, deschiderea ofertelor, examinarea şi evaluarea ofertelor, stabilirea ofertei câştigătoare, anularea procedurii, dacă este cazul)
- **Atribuirea şi încheierea contractului (**notificarea rezultatului, termene, soluţionarea contestaţiilor, semnarea contractului sau încheierea acordului-cadru, transmiterea spre publicare a unui anunţ de atribuire)
- **Derularea contractului** (dacă este cazul, constituirea garanţiei de bună execuţie, intrarea în vigoare, recepţii parţiale, îndeplinirea obligaţiilor asumate)
- **Finalizarea contractului** (recepţia finală).

Auditorul va menţiona în raportul de audit dacă a identificat cazuri de neconformitate cu procedurile de achiziţii iar cheltuielile aferente plăţii bunurilor/serviciilor/lucrărilor astfel achiziţionate vor fi considerate neeligibile.

Auditorul va verifica toate procedurile de achizitie publica derulate pentru investitiile care compun proiectul ***Linia interna dintre Cernavoda si Stalpu***, respectiv:

- LEA 400 kV Cernavodă –Stâlpu;
- Extindere Staţia 400 kV Cernavodă
- Staţia 400kV Stâlpu;
- Extindere Staţia 400 kV Gura Ialomiţei.

1.5. Păstrarea pistei de audit

Auditorul va verifica dacă documentele originale aferente proiectului sunt păstrate în conformitate cu cerinţele GA.

1.6. Modelul Certificatului de audit privind starea financiară a proiectului

Termenii de referință şi modelul Certificatului privind starea financiară a proiectului, conform solicitărilor INEA se regăsesc în Anexa 2 la caietul de saecini.

Acestea pot fi descărcate de pe website-ul INEA accesând următorul link:
http://ec.europa.eu/inea/en/connecting-europe-facility/cef-energy/beneficiaries-info-point.

ANEXA 2

MODEL TERMS OF REFERENCE FOR THE CERTIFICATE ON THE FINANCIAL STATEMENTS

- **For options [*in italics in square brackets*]: choose the applicable option. Options not chosen should be deleted.**
- **For fields in [grey in square brackets]: enter the appropriate data**

The model terms of reference for the certificate on the financial statements include templates for:

- the Terms of Reference for an Independent Report of Factual Findings on costs declared under a Grant Agreement financed under the Connecting Europe Facility (CEF), and
- the independent report of factual findings on costs declared under a grant agreement financed under the Connecting Europe Facility (CEF), including its annex.

Terms of Reference for an Independent Report of Factual Findings on costs declared under a Grant Agreement financed under the Connecting Europe Facility (CEF)

This document sets out the '**Terms of Reference (ToR)**' under which

[OPTION 1: [insert name of the beneficiary] ('the Beneficiary')] [OPTION 2: [insert name of the affiliated entity] ('the Affiliated Entity'), entity affiliated to the Beneficiary [insert name of the beneficiary] ('the Beneficiary')][OPTION 3: [insert name of the implementing body] ('the Implementing Body'), entity designated by the Beneficiary [insert name of the beneficiary] ('the Beneficiary') for the implementation of the action]
agrees to engage

[insert legal name of the auditor] ('the Auditor')

to produce an independent report of factual findings ('the Report') concerning the Financial Statement(s)[1] drawn up by the *[Beneficiary] [Affiliated Entity] [Implementing Body]* for the CEF grant agreement [insert number of the grant agreement, title of the action, acronym and duration from/to] ('the Agreement'), and to issue a Certificate on the Financial Statements' ('CFS') referred to in Article II.23.2 of the Agreement based on the compulsory reporting template stipulated by the Commission.

The Agreement has been concluded under the Connecting Europe Facility (CEF) *[Telecommunications][Energy][Transport]* sector between the Beneficiary and the Innovation and Networks Executive Agency (INEA) ('the Agency'), under the powers delegated by the European Commission ('the Commission').

The Agency is mentioned as a signatory of the Agreement with the Beneficiary only. The Agency is not a party to this engagement.

1.1 Subject of the engagement

The coordinator must submit to the *Agency* the *[OPTION 1: request for interim payment within [60 days following the end of the reporting period][8 months following the end of the reporting period]] [OPTION 2: request for final payment within [OPTION 2a for CEF-Telecom: 60 days][Option 2b for CEF-Energy/Transport: 12 months] following the end of the last reporting period]* which should include, amongst other documents, a CFS for each beneficiary, each Affiliated Entity and Implementing Body, for which a total contribution of EUR 325 000 or more is requested, as reimbursement of actual eligible costs and unit costs calculated on the basis of its usual cost accounting practices (see Article II.23.2 of the Agreement). The CFS must cover all reporting periods of the beneficiary, Affiliated Entity or Implementing Body indicated above.

The Beneficiary must submit to the coordinator the CFS covering the total declared costs for itself, its Affiliated Entity(ies) and its Implementing Body(ies), if the CFS must be included in the request for *[interim][final]* payment according to Article II.23.2 of the Agreement.

The CFS is composed of two separate documents:

- The Terms of Reference ('the ToR') to be signed by the *[Beneficiary][Affiliated Entity][Implementing Body]* and the Auditor;
- The Auditor's Independent Report of Factual Findings ('the Report') to be issued on the Auditor's letterhead, dated, stamped and signed by the Auditor (or the competent public officer)

[1] By which costs under the Agreement are declared (see template 'Model Financial Statement(s)' in Annex VI to the Grant Agreement).

which includes the agreed-upon procedures ('the Procedures') to be performed by the Auditor, and the standard factual findings ('the Findings') to be confirmed by the Auditor.

If the CFS must be included in the *[interim][final]* report according to Article II.23.2 of the Agreement, the request for *[interim payment][payment of the balance]* relating to the Agreement cannot be made without the CFS. However, the payment for reimbursement of costs covered by the CFS does not preclude the Commission, the Agency, the European Anti-Fraud Office and the European Court of Auditors from carrying out checks, reviews, audits and investigations in accordance with Article II.27 of the Agreement.

1.2 Responsibilities

The *[Beneficiary][Affiliated Entity][Implementing Body]:*

- must draw up the Financial Statement(s) for the action financed by the Agreement in compliance with the obligations under the Agreement. The Financial Statement(s) must be drawn up according to the *[Beneficiary's] [Affiliated Entity's] [Implementing Body's]* accounting and book-keeping system and the underlying accounts and records;
- must send the Financial Statement(s) to the Auditor;
- is responsible and liable for the accuracy of the Financial Statement(s);
- is responsible for the completeness and accuracy of the information provided to enable the Auditor to carry out the Procedures. It must provide the Auditor with a written representation letter supporting these statements. The written representation letter must state the period covered by the statements and must be dated;
- accepts that the Auditor cannot carry out the Procedures unless it is given full access to the *[Beneficiary's] [Affiliated Entity's] [Implementing Body's]* staff and accounting as well as any other relevant records and documentation.

The Auditor:

- *[Option 1 by default:* is qualified to carry out statutory audits of accounting documents in accordance with 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 or similar national regulations*]*.
- *[Option 2 if the Beneficiary, Affiliated Entity or Implementing Body has an independent Public Officer:* is a competent and independent Public Officer for which the relevant national authorities have established the legal capacity to audit the Beneficiary*]*.
- *[Option 3 if the Beneficiary, Affiliated Entity or Implementing Body is an international organisation:* is an *[internal] [external]* auditor in accordance with the internal financial regulations and procedures of the international organisation*]*.

The Auditor:

- must be independent from the Beneficiary *[and the Affiliated Entity] [and* the Implementing Body], in particular, it must not have been involved in preparing the [Beneficiary's] [Affiliated Entity's] [Implementing Body's] Financial Statement(s) or providing consultancy advice on the related operations and underlying transactions;
- must plan work so that the Procedures may be carried out and the Findings may be assessed;
- must adhere to the Procedures laid down and the compulsory report format;
- must carry out the engagement in accordance with this ToR;
- must document matters which are important to support the Report;
- must base its Report on the evidence gathered;
- must submit the Report to the *[Beneficiary] [Affiliated Entity] [Implementing Body]*.

The Agency sets out the Procedures to be carried out by the Auditor. The Auditor is not responsible for their suitability or pertinence. As this engagement is not an assurance engagement, the Auditor does not provide an audit opinion or a statement of assurance.

1.3 Applicable Standards

The Auditor must comply with these Terms of Reference and with[2]:

- the International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as issued by the International Auditing and Assurance Standards Board (IAASB);
- the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants (IESBA). Although ISRS 4400 states that independence is not a requirement for engagements to carry out agreed-upon procedures, the Agency requires that the Auditor also complies with the Code's independence requirements.

The Auditor's Report must state that there is no conflict of interests in establishing this Report between the Auditor and the Beneficiary *[and the Affiliated Entity][and the Implementing Body]*, and must specify - if the service is invoiced - the total fee paid to the Auditor for providing the Report.

1.4 Reporting

The Report must be written in [insert language] in accordance with Article 4.3 of the Agreement.

Under Article II.27 of the Agreement, the Commission, the Agency, the European Anti-Fraud Office and the Court of Auditors have the right to audit any work that is carried out under the action and for which costs are declared from the European Union budget. This includes work related to this engagement. The Auditor must provide access to all working papers (e.g. recalculation of hourly rates, verification of the time declared for the action) related to this assignment if the Commission, the Agency, the European Anti-Fraud Office or the European Court of Auditors requests them.

1.5 Timing

The Report must be provided by *[dd Month yyyy]*.

1.6 Other terms

[*The [Beneficiary] [Affiliated Entity] [Implementing Body] and the Auditor can use this section to agree other specific terms, such as the Auditor's fees, liability, applicable law, etc. Those specific terms must not contradict the terms specified above.*]

[legal name of the Auditor]	[legal name of the *[Beneficiary][Affiliated Entity][Implementing Body]*]
Represented by [name & function of authorised representative] [dd Month yyyy]	Represented by [name & function of authorised representative] [dd Month yyyy]

[2] Supreme Audit Institutions applying INTOSAI-standards may carry out the Procedures according to the corresponding International Standards of Supreme Audit Institutions and code of ethics issued by INTOSAI instead of the International Standard on Related Services ('ISRS') 4400 and the Code of Ethics for Professional Accountants issued by the IAASB and the IESBA.

Signature of the Auditor

Signature of the *[Beneficiary][Affiliated Entity][Implementing Body]*

Independent Report of Factual Findings on costs declared under the Connecting Europe Facility (CEF)

(To be printed on the Auditor's letterhead)

To
[name of contact person(s)], [Position]
[[*Beneficiary's*] [*Affiliated Entity's*] [*Implementing Body's*] name]
[Address]
[dd Month yyyy]

Dear [Name of contact person(s)],

As agreed under the terms of reference dated [dd Month yyyy]

with *[OPTION 1: [insert name of the beneficiary] ('the Beneficiary')] [OPTION 2: [insert name of the affiliated entity] ('the Affiliated Entity'), entity affiliated to the Beneficiary [insert name of the beneficiary] ('the Beneficiary')] [OPTION 3: [insert name of the implementing body] ('the Implementing Body'), entity designated by the Beneficiary [insert name of the beneficiary] ('the Beneficiary') for the implementation of the action]*,

we [name of the auditor] ('the Auditor'),

established at [full address/city/state/province/country],

represented by [name and function of an authorised representative],

have carried out the procedures agreed with you regarding the costs declared in the Financial Statement(s)[3] of the *[Beneficiary] [Affiliated Entity] [Implementing Body]* concerning the grant agreement [insert grant agreement reference: number, title of the action and acronym] ('the Agreement'),

with a total cost declared of EUR [total amount],

and **hereby provide our Independent Report of Factual Findings ('the Report')** using the compulsory report format agreed with you.

The Report

Our engagement was carried out in accordance with the terms of reference ('the ToR') appended to this Report. The Report includes the agreed-upon procedures ('the Procedures') carried out and the standard factual findings ('the Findings') examined.

The Procedures were carried out solely to assist the Agency in evaluating whether the *[Beneficiary's] [Affiliated Entity's] [Implementing Body's]* costs in the accompanying Financial Statement(s) were declared in accordance with the Agreement. The Agency draws its own conclusions from the Report and any additional information it may require.

[3] By which the Beneficiary declares costs under the Agreement (see template 'Model Financial Statement(s)' in Annex VI to the Agreement).

The scope of the Procedures was defined by the Agency. Therefore, the Auditor is not responsible for their suitability or pertinence. Since the Procedures carried out constitute neither an audit nor a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, the Auditor does not give a statement of assurance on the Financial Statements.

Had the Auditor carried out additional procedures or an audit of the *[Beneficiary's] [Affiliated Entity's] [Implementing Body's]* Financial Statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to its attention and would have been included in the Report.

Not applicable Findings

We examined the Financial Statement(s) stated above and considered the following Findings not applicable:

Explanation (to be removed from the Report):

*If a Finding was not applicable, it must be marked as '**N.A.**' ('Not applicable') in the corresponding row on the right-hand column of the table and means that the Finding did not have to be corroborated by the Auditor and the related Procedure(s) did not have to be carried out.*

The reasons of the non-application of a certain Finding must be obvious i.e.:

- *i) if no cost was declared under a certain category then the related Finding(s) and Procedure(s) are not applicable;*
- *ii) if the condition set to apply certain Procedure(s) are not met the related Finding(s) and those Procedure(s) are not applicable. For instance, for 'beneficiaries with accounts established in a currency other than euro' the Procedure and Finding related to 'beneficiaries with accounts established in euro' are not applicable. Similarly, if no additional remuneration is paid, the related Finding(s) and Procedure(s) for additional remuneration are not applicable.*

List here all Findings considered not applicable for the present engagement and explain the reasons of the non-applicability.

....

Exceptions

Apart from the exceptions listed below, the *[Beneficiary] [Affiliated Entity] [Implementing Body]* provided the Auditor all the documentation and accounting information needed by the Auditor to carry out the requested Procedures and evaluate the Findings.

Explanation (to be removed from the Report):

- *If the Auditor was not able to successfully complete a procedure requested, it must be marked as '**E**' ('Exception') in the corresponding row on the right-hand column of the table. The reason such as the inability to reconcile key information or the unavailability of data that prevents the Auditor from carrying out the Procedure must be indicated below.*
- *If the Auditor cannot corroborate a standard finding after having carried out the corresponding procedure, it must also be marked as '**E**' ('Exception') and, where possible, the reasons why the Finding was not fulfilled and its possible impact must be explained here below*

List here any exceptions and add any information on the cause and possible consequences of each exception, if known. If the exception is quantifiable, include the corresponding amount.

....

Example (to be removed from the Report):
1. *The Beneficiary was unable to substantiate the Finding number 1 on ... because ....*
2. *After carrying out the agreed procedures to confirm the Finding number 31, the Auditor found a difference of EUR ____________. The difference can be explained by ...*

Further Remarks

In addition to reporting on the results of the specific procedures carried out, the Auditor would like to make the following general remarks:

Example (to be removed from the Report):
1. *Regarding Finding number 8 the conditions for additional remuneration were considered as fulfilled because ...*
2. *In order to be able to confirm the Finding number 15 we carried out the following additional procedures: ....*

Use of this Report

This Report may be used only for the purpose described in the above objective. It was prepared solely for the confidential use of the *[Beneficiary] [Affiliated Entity] [Implementing Body]* and the Agency, and only to be submitted to the Agency in connection with the requirements set out in Article II.23.2 of the Agreement. The Report may not be used by the *[Beneficiary] [Affiliated Entity] [Implementing Body]* or by the Agency for any other purpose, nor may it be distributed to any other parties.

The *Agency* may only disclose the Report to authorised parties, in particular to the European Anti-Fraud Office (OLAF) and the European Court of Auditors.

This Report relates only to the Financial Statement(s) submitted to the Agency by the *[Beneficiary] [Affiliated Entity] [Implementing Body]* for the Agreement. Therefore, it does not extend to any other of the *[Beneficiary's] [Affiliated Entity's] [Implementing Body's]* Financial Statement(s).

There was no conflict of interest[4] between the Auditor and the Beneficiary *[and Affiliated Entity] [and Implementing Body]* in establishing this Report. The total fee paid to the Auditor for providing the Report was EUR ______ (including EUR______ of deductible VAT).

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance.

[legal name of the Auditor]
[name and function of an authorised representative]
[dd Month yyyy]
Signature of the Auditor

[4] A conflict of interest arises when the Auditor's objectivity to establish the certificate is compromised in fact or in appearance when the Auditor for instance:
- was involved in the preparation of the Financial Statements or in providing consultancy advice on the related operations or underlying transactions;
- stands to benefit directly should the certificate be accepted;
- has a close relationship with any person representing the beneficiary, the affiliated entity or the implementing body;
- is a director, trustee or partner of the beneficiary, the affiliated entity or the implementing body; or
- is in any other situation that compromises his or her independence or ability to establish the certificate impartially.

Annex 1: Implementation contracts list
Annex 2: Certified Financial Statement sampled transactions

Agreed-upon procedures to be performed and standard factual findings to be confirmed by the Auditor

The Agency reserves the right to i) provide the Auditor with additional guidance regarding the procedures to be followed or the facts to be ascertained and the way in which to present them (this may include sample coverage and findings) or to ii) change the procedures, by notifying the Beneficiary in writing. The procedures carried out by the Auditor to confirm the standard factual finding are listed in the table below.

If this certificate relates to an Affiliated Entity or Implementing Body, any reference here below to 'the Beneficiary' is to be considered as a reference to 'the Affiliated Entity' or 'Implementing Body' respectively.

The 'result' column has three different options: 'C', 'E' and 'N.A.':

- 'C' stands for 'confirmed' and means that the Auditor can confirm the 'standard factual finding' and, therefore, there is no exception to be reported.
- 'E' stands for 'exception' and means that the Auditor carried out the procedures but cannot confirm the 'standard factual finding', or that the Auditor was not able to carry out a specific procedure (e.g. because it was impossible to reconcile key information or data were unavailable),
- 'N.A.' stands for 'not applicable' and means that the Finding did not have to be examined by the Auditor and the related Procedure(s) did not have to be carried out. The reasons of the non-application of a certain Finding must be obvious i.e. i) if no cost was declared under a certain category then the related Finding(s) and Procedure(s) are not applicable; ii) if the condition set to apply certain Procedure(s) are not met then the related Finding(s) and Procedure(s) are not applicable. For instance, for 'beneficiaries with accounts established in a currency other than the euro' the Procedure related to 'beneficiaries with accounts established in euro' is not applicable. Similarly, if no additional remuneration is paid, the related Finding(s) and Procedure(s) for additional remuneration are not applicable.

Sampling Requirements and Reporting of Sampled Transactions

The sampling requirements for each cost category are defined in section A-F of the table below. The sampled transactions overall ***must*** cover at least 10% of the total declared costs on the financial statement.

If, following the sampling instructions in each section of the table below, an overall financial coverage of 10% of declared costs is not obtained, additional transactions should be tested to achieve this minimum financial coverage. The method used to select the additional transactions is at the discretion of the auditor.

In order for INEA to identify the sampled transactions, and verify the overall coverage target, the auditor ***must*** provide the sampled transactions from the certified financial statement at Annex 2.

There is no requirement to separately identify transactions sampled under different cost categories.

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
A	**ACTUAL PERSONNEL COSTS AND UNIT COSTS CALCULATED BY THE BENEFICIARY IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICE**		
	The Auditor draws a sample of persons whose costs were declared in the Financial Statement(s) to carry out the procedures indicated in the consecutive points of this section A. *(The sample should be selected randomly so that it is representative. Full coverage is required if there are fewer than 10 people (including employees, natural persons working under a direct contract and personnel seconded by a third party), otherwise the sample should have a minimum of 10 people, or 10% of the total personnel cost declared , whichever number is the highest)* The Auditor sampled ______ people out of the total of ______ people.		
A.1	**PERSONNEL COSTS** For the persons included in the sample and working under an employment contract or equivalent act (general procedures for individual actual personnel costs and personnel costs declared as unit costs) To confirm standard factual findings 1-6 listed in the next column, the Auditor reviewed following information/documents provided by the Beneficiary: o a list of the persons included in the sample indicating the period(s) during which they worked for the action, their position (classification or category) and type of contract; o the payslips of the employees included in the sample; o reconciliation of the personnel costs declared in the Financial Statement(s) with the accounting system (project accounting and general ledger) and payroll system; o information concerning the employment status and employment conditions of personnel	1) The employees i) were directly hired by the Beneficiary in accordance with its national legislation or seconded to the beneficiary by a third party against payment, ii) under the Beneficiary's sole technical supervision and responsibility and iii) remunerated in accordance with the Beneficiary's usual practices.	
		2) Personnel costs were recorded in the Beneficiary's accounts/payroll system.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	included in the sample, in particular their employment contracts or equivalent; o the Beneficiary's usual policy regarding payroll matters (e.g. salary policy, overtime policy, variable pay); o applicable national law on taxes, labour and social security and o any other document that supports the personnel costs declared. The Auditor also verified the eligibility of all components of the retribution (see Article II.19.1 and II.19.2.a) of the Agreement) and recalculated the personnel costs for employees included in the sample.	3) Costs were adequately supported and reconciled with the accounts and payroll records.	
		4) Personnel costs did not contain any ineligible elements.	
		5) There were no discrepancies between the personnel costs charged to the action and the costs recalculated by the Auditor.	
		6) The personnel costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	Further procedures if 'additional remuneration' is paid To confirm standard factual findings 7-8 listed in the next column, the Auditor: o reviewed relevant documents provided by the Beneficiary (legal form, legal/statutory obligations, the Beneficiary's usual policy on additional remuneration, criteria used for its calculation…); o recalculated the amount of additional remuneration eligible for the action based on the supporting documents received (full-time or part-time work, exclusive or non-exclusive dedication to the action, etc.) to arrive at the applicable full time equivalent (FTE)/year and pro-rata rate (see data collected in the course of carrying out the procedures under A.2 'Productive hours' and A.4 'Time recording system').	7) The amount of additional remuneration paid corresponded to the Beneficiary's usual remuneration practices and was consistently paid whenever the same kind of work or expertise was required.	
		8) The criteria used to calculate the additional remuneration were applied by the Beneficiary regardless of the source of funding used.	
	Additional procedures in case "unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices" is applied: Apart from carrying out the procedures indicated above to confirm standard factual findings 1-6 and, if applicable, also 7-8, the Auditor carried out following procedures to confirm standard factual findings 9-12 listed in the next column: o obtained a description of the Beneficiary's usual cost accounting practice to calculate unit costs; o reviewed whether the Beneficiary's usual cost accounting practice was applied for the	9) The personnel costs included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice.	
		10) The employees were charged under the correct category.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	Financial Statements subject of the present CFS; o verified the employees included in the sample were charged under the correct category (in accordance with the criteria used by the Beneficiary to establish personnel categories) by reviewing the contract/HR-record or analytical accounting records; o verified that there is no difference between the total amount of personnel costs used in calculating the cost per unit and the total amount of personnel costs recorded in the statutory accounts; o verified whether actual personnel costs were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used were relevant for the calculation, reasonable and correspond to objective and verifiable information supported by documents; o verified that unit costs were calculated in accordance with the methodology laid down in Commission Decision C(2016) 478 of 3.2.2016 on the reimbursement of personnel costs of beneficiaries of the Connecting Europe Facility.	11) Total personnel costs used in calculating the unit costs were consistent with the expenses recorded in the statutory accounts. 12) Any estimated or budgeted element used by the Beneficiary in its unit-cost calculation were relevant for calculating personnel costs and corresponded to objective and verifiable information.	
	<u>For natural persons included in the sample and working with the Beneficiary under a direct contract other than an employment contract, such as consultants.</u> To confirm standard factual findings 13-16 listed in the next column the Auditor reviewed following information/documents provided by the Beneficiary: o the contracts, especially the cost, contract duration, work description, place of work, ownership of the results and reporting obligations to the Beneficiary;	13) The natural persons reported to the Beneficiary (worked under the conditions similar to those of an employee: in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed).	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	o the employment conditions of staff in the same category to compare costs and; o any other document that supports the costs declared and its registration (e.g. invoices, accounting records, etc.).	14) The results of work carried out belong to the Beneficiary (unless exceptionally agreed otherwise).	
		15) Their costs were not significantly different from those for staff who perform similar tasks under an employment contract with the Beneficiary.	
		16) The costs were supported by audit evidence and registered in the accounts.	
A.2	**PRODUCTIVE HOURS** To confirm standard factual findings 17-22 listed in the next column, the Auditor reviewed relevant documents, especially national legislation, labour agreements and contracts and time records of the persons included in the sample, to verify that: o the annual productive hours applied were calculated in accordance with one of the methods described below; o the full-time equivalent (FTEs) ratios for employees not working full-time were correctly	17) The Beneficiary applied method [*choose one option and delete the others*] [**A**: 1720 hours] [**B**: the 'total number of hours worked'] [**C**: 'annual productive hours'	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	calculated. If the Beneficiary applied method B, the Auditor verified that the correctness in which the total number of hours worked was calculated and that the contracts specified the annual workable hours. If the Beneficiary applied method C, the Auditor verified that the 'annual productive hours' applied when calculating the hourly rate were equivalent to at least 90 % of the 'standard annual workable hours'. The Auditor can only do this if the calculation of the standard annual workable hours can be supported by records, such as national legislation, labour agreements, and contracts. *Beneficiary's Productive hours' for persons working full time shall be one of the following methods:* ***A.*** *1720 hours for persons working full time (or corresponding pro-rata for persons not working full-time);* ***B.*** *the total number of hours worked by the person for the beneficiary in the year (this method is also referred to as 'total number of hours worked' in the next column). The calculation of the total number of hours worked was done as follows: annual workable hours of the person according to the employment contract, applicable labour agreement or national law plus overtime worked minus absences (such as sick leave or special leave);* *C. the standard number of annual hours generally applied by the beneficiary for its personnel in accordance with its usual cost accounting practices (this method is also referred to as 'total annual productive hours' in the next column). This number must be at least 90% of the standard annual workable hours.* 'Annual workable hours' means the period during which the personnel must be working, at the employer's disposal and carrying out his/her activity or duties under the employment contract, applicable collective labour agreement or national working time legislation.	used correspond to usual accounting practices]	
		18) Productive hours were calculated annually.	
		19) For employees not working full-time the full-time equivalent (FTE) ratio was correctly applied.	
		If the Beneficiary applied method B. 20) The calculation of the number of 'annual workable hours', overtime and absences was verifiable based on the documents provided by the Beneficiary.	
		If the Beneficiary applied method C. 21) The calculation of the number of 'standard annual workable hours' was verifiable based on the documents provided by the Beneficiary.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
		22) The 'annual productive hours' used for calculating the hourly rate were consistent with the usual cost accounting practices of the Beneficiary and were equivalent to at least 90 % of the 'annual workable hours'.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
A.3	**HOURLY PERSONNEL RATES** <u>I) For unit costs calculated in accordance to the Beneficiary's usual cost accounting practice (unit costs):</u> The Auditor: o reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; o recalculated the unit costs (hourly rates) of staff included in the sample following the results of the procedures carried out in A.1 and A.2. <u>II) For individual hourly rates:</u> The Auditor: o reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; o recalculated the hourly rates of staff included in the sample following the results of the procedures carried out in A.1and A.2. <u>*"Unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices":*</u> *It is calculated by dividing the total amount of personnel costs of the category to which the employee belongs verified in line with procedure A.1 by the number of FTE and the annual total productive hours of the same category. calculated by the Beneficiary in accordance with procedure A.2.*	23) The Beneficiary applied [*choose one option and delete the other*]: [Option I: "Unit costs (hourly rates) were calculated in accordance with the Beneficiary's usual cost accounting practices"] [Option II: Individual hourly rates were applied]	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<u>Hourly rate for individual actual personal costs:</u> *It is calculated by dividing the total amount of personnel costs of an employee verified in line with procedure A.1 by the number of annual productive hours verified in line with procedure A.2.*	*For Option I concerning unit costs:* 24) The unit costs re-calculated by the Auditor were the same as the rates applied by the Beneficiary.	
		For Option II concerning individual hourly rates: 25) The individual rates re-calculated by the Auditor were the same as the rates applied by the Beneficiary.	
A.4	**SME OWNERS AND NATURAL PERSONS NOT RECEIVING A SALARY** The Auditor: o verified that the unit per hour worked on the action was calculated in accordance with the methodology laid down in Commission Decision C(2016)478 of 3 February 2016; o verified that the total number of hours declared, in a year, for one SME owner not receiving a salary is not higher than 1 720 hours.	26) For SME owners and natural persons not received a salary, the direct personnel costs have been declared based on a unit costs per hour worked on the action.	
	<u>"Unit costs for SME owners and natural persons not receiving a salary":</u> *The direct personnel costs of SMEs owners not receiving a salary shall be based on a unit cost per hour worked on the action to be calculated as follows:* *{Monthly living allowance fixed at EUR 4 650 multiplied by the country-specific correction*	27) The unit costs declared were calculated in accordance with Commission Decision C(2016)478	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	coefficient as set out in the Appendix of Commission Decision C(2016)478} divided by 143 hours *The value of the work of the SME owners not receiving a salary shall be determined by multiplying the unit cost by the number of actual hours worked on the Action.* *The standard number of annual productive hours per SME owner is equal to 1 720 hours. The total number of hours declared, in a year, in EU and Euratom grants for one SME owner not receiving a salary may not be higher than the standard number of annual productive hours (1 720 hours).*	28) The total number of hours declared in a year do not exceed 1 720 hours	
A.5	**TIME RECORDING SYSTEM** To verify that the time recording system ensures the fulfilment of all minimum requirements and that the hours declared for the action were correct, accurate and properly authorised and supported by documentation, the Auditor made the following checks for the persons included in the sample that declare time as worked for the action on the basis of time records: o description of the time recording system provided by the Beneficiary (registration, authorisation, processing in the HR-system); o its actual implementation; o time records were signed at least monthly by the employees (on paper or electronically) and authorised by the project manager or another manager; o the hours declared were worked within the reporting period; o there were no hours declared as worked for the action if HR-records showed absence due to holidays or sickness (further cross-checks with travels are carried out in B.1 below) ; o the hours charged to the action matched those in the time recording system. *Only the hours worked on the action can be charged. All working time to be charged should be*	29) All persons recorded their time dedicated to the action on a **daily/ weekly/ monthly** basis using a **paper/computer-based** system. [*delete the answers that are not applicable*] 30) Their time-records were authorised at least monthly by the project manager or other superior. 31) Hours declared were worked within the reporting period and were consistent with the presences/absences recorded in HR-records.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	recorded throughout the duration of the REPORTING PERIOD, adequately supported by evidence of their reality and reliability (see specific provisions below for persons working exclusively for the action without time records). *The time recording system should record all working time including absences and may be paper or electronically based. The time records must be approved by the persons working on the action and their supervisors, at least monthly. The absence of an adequate time recording system is considered to be a serious and systematic weakness of internal control.*	32) There were no discrepancies between the number of hours charged to the action and the number of hours recorded.	
	<u>If the persons are working exclusively for the action and without time records</u> For the persons selected that worked exclusively for the action without time records, the Auditor verified evidence available demonstrating that they were in reality exclusively dedicated to the action and that the Beneficiary signed a declaration confirming that they have worked exclusively for the action.	33) The exclusive dedication is supported by a declaration signed by the Beneficiary's and by any other evidence gathered.	

B	**AWARDED CONTRACTS NECESSARY FOR THE IMPLEMENTATION OF THE ACTION**		
B.1	**Assessment of the procurement process** **The Auditor obtained the detail/breakdown of procured costs and sampled contracts selected randomly** for testing of the applied procurement procedure (*full coverage is required if there are fewer than 5 contracts, otherwise the sample should have a minimum of 5 contracts, or 10% of the total number of contracts, whichever number is the highest*). In order to select the sample, a full schedule of all contracts awarded relevant to the costs declaration certified was made available for the Auditor including the name of the Contracting Authority /Entity, supplier name, subject of the contract, type of procurement procedure applied, level and means of advertisement (including references to contract notices and contract award notices or other means), the initial contract value and the aggregate value including all subsequent amendments to the original contract and date of publication of the relevant tender or at least the date of the award of the contract if no publication took place. **This schedule should be attached to the CFS as Annex 1** To confirm standard factual finding 31-59 listed in the next column, the Auditor reviewed the following for the items included in the sample: <u>B.1.1) THE NATIONAL LAW TRANSPOSING THE EU DIRECTIVES ON PUBLIC PROCUREMENT PROCEDURES IS APPLICABLE TO THE CONTRACT(S) IN QUESTION</u> **If this is not applicable, go directly to section B.1.2** From the sampled contracts, the Auditor verified that (35-52):	34) The required information on all contracts signed relevant to the costs declared was provided by the beneficiary in order to select the sample.	
	o the contracted tasks are relevant for the activities (or sub-activities) defined in the Agreement (Article 1 and Annex I of the Agreement); o the contracts were not awarded to other Beneficiaries listed in the Agreement (*in such cases, the costs should be declared on an actual cost basis by the co-beneficiary and not as a profit generating contract between beneficiaries*);	35) The contracted works/ services/ supplies were linked to the activities covered in the Agreement.	

	o there were signed contracts between the Beneficiary and the contractor; o there was evidence that the contract was executed by the contractor (i.e. services were provided, works/supply were delivered). o the procurement procedure used was in compliance with the national law transposing the EU legal framework (EU Directive(s) on public procurement); o the respective EU public procurement thresholds were not bypassed by artificial contract splitting by the beneficiary; *(This can be considered by examining the list of all contracts signed (obtained under section B.1.1) above), their value and type of procedure. If the subjects of several contracts are so closely linked to another one in the cost claim, that they could or should have been tendered together, and the concerned contracts – usually below EU thresholds - were awarded to the same contractor(s), the auditor provides a clear explanation of why each contract had to be considered as separate procurement exercise);* o adequate justification is provided on the use of negotiated procedures with or without prior call for competition under the national law transposing the relevant EU public procurement Directives; o Publicity was ensured during the tendering process in line with the national legislation (contract notice, contract award notice is available or level of publicity is satisfactory if prior publication in the Official Journal is not needed). o the deadline for submitting requests to participate/tenders was consistent with the national / European legal framework; o the procedure was sufficiently transparent and non-discriminatory (the selection and award criteria enabled fair competition and did not unfairly favour any bidder); o the selection and award criteria were predefined in the contract notice / tender specifications and were not changed during the evaluation process; o the evaluation was sufficiently documented, with a clear audit trail leading to the selection of the contractor recommended by the evaluation process; o exclusions / rejections during the tender evaluation were compliant with the tender	36) The contracts were not signed with other co- Beneficiaries 37) The Beneficiary provided original signed contracts with the contractor. 38) The Beneficiary provided adequate evidence that the services/ works were provided by the contractors. 39) The contract(s) in question falls within the scope of application of the national law transposing the EU Directives on public procurement procedures. 40) No indications of artificial contractual splitting aimed at avoiding the application of the national law transposing the EU Directives on public procurement procedures were observed based on the review of the complete contract listing. *(When indications are noted the Auditor explains the reasons provided by the*	

	specifications and could be validated by the Auditor; o the amount, duration and conditions of the contract signed following the award process were consistent with the provisions stipulated in the procurement documents; In the case of post contract award amendments, the Auditor verified that (60-63): o the beneficiary has produced documented technical and legal justification for the amendment, and its compliance with the requirements of the applicable national law transposing the EU Directives on public procurement procedures; o the amendments signed were compliant with national law transposing the EU Directives (a strict interpretation of the requirements of the national transposing the Directives is required as the use of negotiated procedures without prior call for competition always constitute an exception and shall be justified under Article 31 of Directive 2004/18/EC or Article 40 of Directive 2014/17/EC by the party seeking to rely on their use) or the amendments are compliant with Article 72 of Directive 2014/24/EU or Article 89 of Directive 2014/25/EU if the national transposing these Directives was applicable to the contract in question; o amendments do not introduce changes which are materially different in character from the conditions of the original contract showing the intention to renegotiate essential terms of the contract;	*Beneficiary under the caption "Exceptions" of the Report. The Agency will analyse this information to evaluate whether these costs might be accepted as eligible).* 41) The procurement procedure selected was in compliance with the national law transposing the EU Directives on public procurement (justification was provided on the use of negotiated procedures with or without prior call for competition under the national law transposing the relevant EU public procurement Directives)	
	o amendments do not introduce conditions which, had they been part of the initial award procedure, would have allowed for the admission of tenderers other than those initially admitted or would have allowed for the acceptance of a tender other than the one initially accepted; o the scope of the contract has not been extended considerably to encompass services not covered initially; o the economic balance of the contract has not changed in favour of the supplier in a manner	42) The conditions for publication according to national law transposing the EU law were respected (contract notice / contract award notice where applicable) .	

which was not provided for in the terms of the initial procurement documents.

- Where the national law transposing Directives 2014/24/EU or 2014/25/EU is applicable and a new contractor replaces the one to which the contract was initially awarded the amendment is in line with Article 72(1)(d) of Directive 2014/24/EU or Article 89(1)(d) of Directive 2014/25/EU: there is either (1) an unequivocal review clause or option or , (2) a universal or partial succession of the initial contractor and the new contractor fulfils the criteria for qualitative selection without modifying substantially the contractor or (3) the contracting authority assumes itself the role of the main contractor.
- Where the national law transposing Directives 2014/24/EU or 2014/25/EU is applicable the value of the modification is below the applicable threshold and 10 % of the initial contract value for service and supply contracts and 15% of the initial contract value for works contracts.

43) The deadlines to request participation, submit tenders, or ask for information were compliant with the requirements of the applicable national law transposing the EU Directives on public procurement.	
44) The procurement procedures applied were transparent and non-discriminatory.	
45) The selection and award criteria were published in the contract notice / tender specifications. No changes to the exclusion / selection / award criteria were made after the submission of tenders.	
46) The evaluation was based on pre-defined criteria. The award decision was consistent with the results obtained and the contract was awarded to the best ranked tender.	
47) In case of tenders	

excluded/rejected during the evaluation process the exclusion/rejection was justified and consistent with the requirements in the contract notice / tender specifications (exclusion, selection and award criteria).	
48) The amount, duration and conditions of the contract signed following the award process were consistent with the winning tender and tender specifications.	
49) The contractual amendments signed were compliant with national law transposing the relevant EU Directives.	
50) In case of amendments, the beneficiary has produced documented technical and legal justification for the	

amendment, and its compliance with the requirements of the applicable national law transposing the EU Directives on public procurement.	
51) In case of amendments the scope of the contract has not been extended considerably to encompass services not covered initially.	
52) In case of amendments the economic balance of the contract has not changed in favour of the supplier in a manner which was not provided for in the terms of the initial procurement documents.	

<table>
<tr>
<td rowspan="5">B.1.2) <u>FOR ALL CONTRACTS, THE AUDITOR VERIFIED THAT (57-58):</u>

To confirm standard factual finding 53-59 listed in the next column, the Auditor reviewed the following for the items included in the sample:
o the contracted tasks are relevant for the activities (or sub-activities) defined in the Agreement (Article 1 and Annex I of the Agreement);
o the Beneficiary followed their usual procurement rules;
o supporting documents on the selection and award procedure demonstrate that the selected contractor offered the best value (or lowest price) according to the criteria defined by the beneficiary;
o original tenders of all tenderers were reviewed and consistent with the evaluation documents (entity name / price/submission date) - (Article II.27.2 GA);
o the Beneficiary ensured that there was no conflict of interest when selecting and awarding the contract to the contractor.
o the contracts were not awarded to other Beneficiaries listed in the Agreement (in such cases, the costs should be declared on an actual cost basis by the co-beneficiary and not as a profit generating contract between beneficiaries);
o there were signed contracts between the Beneficiary and the contractor;
o there was evidence that the contract was executed by the contractor (i.e. services were provided, works/supply were delivered).
o In the award of the audited contracts, the principle of sound financial management and basic principles of the Treaty of the Functioning of the European Union are respected (transparency, equal treatment, non-discrimination).
In case there is a cross-border interest, if an adequate level of publicity has been ensured and the provisions of Commission Communication 2006/C 179/02 have been respected.</td>
<td>53) The required information on all contracts signed relevant to the costs declared was provided by the beneficiary in order to select the sample.</td>
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<td>54) The contracted works/ services/ supplies were linked to the activities covered in the Agreement.</td>
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<td>55) The contracts were not signed with other co- Beneficiaries</td>
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<tr>
<td>56) The Beneficiary provided signed contracts with the contractor.</td>
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<td>57) The Beneficiary provided adequate evidence that the services/ works were provided by the contractors.</td>
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		58) The principle of sound financial management and basic principles of the Treaty (transparency, equal treatment, non-discrimination) are respected.	
		59) For Beneficiaries acting as Contracting Authorities or Contracting Entities, in case the national law on public procurement transposing the Directives is not or only partially applicable due to exceptions provided by the Directives and there is a cross-border interest, verify if an adequate level of publicity has been ensured in line with Commission Communication 2006/C 179/02.	
B.2	**Transaction controls for procurement related costs** *In section B.1, the contract award and post contract award process was verified in order to test compliance with Article II.9 of the Grant Agreement. The purpose of this section is to verify if the costs declared arising from the contracting procedures are eligible in line with Article II.19 of the grant agreement.*	60) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.	

	Based on the contracts sampled in section B.1, the Auditor randomly sampled at least 10% of *the total value of costs declared* **for each procurement procedure selected under section B.1** in order to verify if the declared costs were incurred in compliance with the grant agreement eligibility conditions defined in article II.19 (*full coverage is required if there are fewer than 5 transactions per contract, otherwise the sample should have a minimum of 10% of the total value of costs declared per contract.*	61) The declared costs were accounted according to the Beneficiary's usual accounting practice	
		62) The declared costs were covered by the activities in the Agreement	
		63) In the case of contractual amendments, the conditions under B1.1 were respected and the related costs are considered eligible.	

C	**COSTS OF PROVIDING FINANCIAL SUPPORT TO THIRD PARTIES**		
C.1	**The Auditor obtained the detail/breakdown of the costs of providing financial support to third parties and sampled cost items selected randomly** (*full coverage is required if there are fewer than 5 items, otherwise the sample should have a minimum of 5 item, or 10% of the total costs declared under this category, whichever number is the highest*). If the possibility to give financial support to third parties is provided for in the Agreement (Article 17 of the Agreement), the Auditor verified that the following minimum conditions were met: a) the maximum amount of financial support for each third party did not exceed EUR 60 000, unless it is the primary aim of the action as specified in Annex I of the Agreement; b) the financial support to third parties was agreed in Annex I of the Agreement and the other provisions on financial support to third parties included in Annex I were respected (i.e. the criteria for determining the exact amount of the financial support, the different types of activity that may receive financial support on the basis of a fixed list, the definition of the persons or categories of persons which may receive financial support, the criteria for giving the financial support); c) in case the financial support takes the form of a prize, the financial support to third parties was given in accordance with the conditions specified in Annex I of the Agreement, including inter alia the conditions for participation, the award criteria, the amount of the prize and the payment arrangements.	64) Article II.11 applies (Article 17) and all minimum conditions were met.	
		65) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.	
D	**OTHER ACTUAL DIRECT COSTS**		
D.1	**COSTS OF TRAVEL AND RELATED SUBSISTENCE ALLOWANCES** **The Auditor obtained the detail/breakdown of travel and subsistence costs and sampled cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 5 items, or 10% of the total costs declared under*	66) Costs were incurred, approved and reimbursed in line with the Beneficiary's usual policy for travels.	

	this category, whichever number is the highest) The Auditor inspected the sample and verified that: o travel and subsistence costs were consistent with the Beneficiary's usual policy for travel. In this context, the Beneficiary provided evidence of its normal policy for travel costs (e.g. use of first class tickets, reimbursement by the Beneficiary on the basis of actual costs, a lump sum or per diem) to enable the Auditor to compare the travel costs charged with this policy; o travel costs are correctly identified and allocated to the action (e.g. trips are directly linked to the action) by reviewing relevant supporting documents such as minutes of meetings, workshops or conferences, their registration in the correct project account, their consistency with time records or with the dates/duration of the workshop/conference; o no ineligible costs or excessive or reckless expenditure was declared (see Articles II.19.3 and II.19.4 of the Agreement).	67) There was a link between the trip and the action.	
		68) The supporting documents were consistent with each other regarding subject of the trip, dates, duration and reconciled with time records and accounting.	
		69) No ineligible costs or excessive or reckless expenditure was declared.	
		70) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.	

D.2	**COSTS FOR EQUIPMENT, INFRASTRUCTURE OR OTHER ASSETS** **The Auditor obtained the detail/breakdown of equipment, infrastructure and other assets and sampled ______ cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 5 items, or 10% of the total costs declared under this category, whichever number is the highest*). In addition to the verifications listed under point B.1.1) (standard findings 34-52) or, if applicable, also under point B.1.2) (standard findings 53-59), the Auditor performed the following: o If only the depreciation costs are eligible in accordance with Article II.19.2 (c) of the Agreement: the Auditor recalculated the depreciation costs and verified that they were in line with the applicable rules in the international accounting standards and the usual accounting practices of the Beneficiary (e.g. depreciation calculated on the acquisition value);	71) *[choose one option and delete the other]*. [*Option 1:* Only the depreciation costs for equipment, infrastructure or other assets are eligible in accordance with Article II.19.2 (c) of the Agreement]. [*Option 2:* The full purchase costs are eligible in accordance with Article II.19.2 (c) of the Agreement].	
	o The extent to which the assets were used for the action (as a percentage) was supported by reliable documentation (e.g. usage overview table); o The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Articles II.19.3 and II.19.4 of the Agreement);	72) Where only depreciation costs are eligible, the depreciation method used to charge the asset to the action was in line with the applicable rules of the Beneficiary's country and the Beneficiary's usual accounting policy.	
	o Costs of contracts for goods, works or services or of subcontracts are considered to be incurred when the contract or subcontract (or part of it) is executed, i.e. when the goods, works or services (including studies) are supplied, delivered or provided (see Article II.19.1 of the Agreement).	73) Where only the depreciation costs are eligible, the amount charged corresponded to the actual usage for the action.	

		74) Where the full purchase costs are eligible, the assets purchased are treated as capital expenditure in accordance with the tax and accounting rules applicable to the beneficiary, and are recorded in the fixed assets account of its balance sheet.	
D.3	**COSTS OF SUBCONTRACTING in line with Article II. 10.2** **The Auditor obtained the detail/breakdown of subcontracting costs and sampled cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 5 items, or 10% of the total costs declared under this category, whichever number is the highest*). For the items included in the sample, in addition to the verifications listed under point B.1.1) (standard findings 34-52) or, if applicable, also under point B.1.2) (standard findings 53-59), the Auditor reviewed the following in order to confirm standard factual finding 75 in the next column: o the use of subcontractors was foreseen in Annex I or communicated by the coordinator and approved by the Commission (see Article II.10.2 of the Agreement); o for Agreements signed under the CEF-Telecom, subcontracting costs were declared in the subcontracting category of Annex III and the Financial Statement.	75) The use of claimed subcontracting costs was foreseen in Annex I for all sectors of CEF and for CEF Telecom the costs were declared in Annex III and the Financial Statements under the subcontracting category.	
D.4	**COSTS RELATED TO LAND AND BUILDING ACQUISITION** **<u>Only applicable for Agreements signed under the CEF-Transport, which specifically provide for the eligibility of land and building acquisition.</u>** **The Auditor obtained the detail /breakdown of land and building acquisition costs and**	76) Land / building acquisition costs are eligible in accordance with Article 15 of the Agreement.	

	sampled **cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 5 items, or 10% of the total costs declared under this category, whichever number is the highest*). For the purchase of land included in the sample the Auditor verified that: o the costs of purchase of land not built on and land built on were eligible in accordance with Article 15 of the Agreement and did not exceed 10 % of the total eligible costs of the action; o the costs of purchase of derelict sites and purchase of sites formerly in industrial use which comprise buildings were eligible in accordance with Article 15 of the Agreement and did not exceed 15 % of the total eligible costs of the action; o the costs did not exceed the limit agreed upon in the Agreement for operations concerning environmental conservation (Article 15 of the Agreement); o they were correctly identified, and allocated to the proper action. The Auditor verified that no ineligible costs were declared (Articles II.19.3 and II.19.4 of the Agreement).	77) Costs were allocated to the correct action.	
		78) Costs do not exceed the maximum ceiling as specified in the Agreement.	
		79) Costs were charged in line with the Beneficiary's accounting policy and were adequately supported.	
		80) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.	
D.5	**OTHER DIRECT COSTS NOT COVERED BY CATEGORIES D.1-D.4** **The Auditor obtained the detail/breakdown of other direct costs and sampled** **cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 5 items, or 10% of the total costs declared under this category, whichever number is the highest*).	81) The cost allocation of the declared costs was consistent with the activities performed and the activities covered by the Agreement.	

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<td rowspan="2">The Auditor inspected the sample and verified that:
o costs are relevant for the activities (or sub-activities) defined in the Agreement (Article 1 and Annex I of the Agreement);
o the declared costs were allocated to the correct activity (or sub-activity) as defined in the Agreement;
o the declared costs were incurred during the reporting period covered by the cost declaration;
o the declared costs were accounted in line with the beneficiary's usual accounting practice;
o 'The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Article II.19.4 of the Agreement)</td>
<td>82) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.</td>
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<td>83) The declared costs were accounted according to the Beneficiary's usual accounting practice.</td>
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<td>E</td>
<td>USE OF EXCHANGE RATES</td>
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<td>E.1</td>
<td><u>a) For Beneficiaries with accounts established in a currency other than euros</u>
The Auditor sampled cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement (full coverage is required if there are fewer than 5 items, otherwise the sample should have a minimum of 5 item, or 10% of the total, whichever number is the highest):

Costs incurred in another currency shall be converted into euro at the average of the daily exchange rates published in the C series of Official Journal of the European Union (http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html), determined over the corresponding reporting period.

If no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion shall be made at the average of the monthly accounting rates established by the Commission and published on its website</td>
<td>84) The exchange rates used to convert other currencies into Euros were in accordance with the rules established in the Grant Agreement and there was no difference in the final figures.</td>
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	(http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm), determined over the corresponding reporting period. *A guide to currency conversion to euro is available from the INEA website:* https://ec.europa.eu/inea/sites/inea/files/practical_help_to_the_implementation_of_article_ii_23_4_final.pdf		
	b) For Beneficiaries with accounts established in euros **The Auditor sampled ______ cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement** (*full coverage is required if there are fewer than 5 items, otherwise the sample should have a minimum of 5 item, or 10% of the total, whichever number is the highest)*: *Costs incurred in another currency shall be converted into euro by applying the Beneficiary's usual accounting practices.*	85) The Beneficiary applied its usual accounting practices.	
F	**COMPLIANCE WITH ELIGIBILITY PERIOD**		
F1	a) **Regardless of their nature, the Auditor samples the 10 earliest dated and 10 latest dated transactions in the financial statement**). If cost items falling into this category have already been sampled under previous checked, and eligibility verified, the test does not have to be repeated. The Auditor inspected the sample and verified that: o the declared costs were incurred during the reporting period covered by the cost declaration; o the declared costs were accounted in line with the beneficiary's usual accounting practice; o 'The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Article II.19.4 of the Agreement) *'cost were incurred' is when the generating event that triggers the costs takes place. It must be during the action duration.* *If costs are invoiced or paid later than the action completion date (Article 2.2), they are eligible*	86) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement. 87) The declared costs were accounted according to the Beneficiary's usual accounting practice.	

	only if the debt existed already during the action duration (supported by documentary evidence) and the final cost was known at the moment of the financial report. *Costs of services or equipment supplied to a beneficiary may be invoiced and paid after the end date of the action if the services or equipment were delivered to the beneficiary during the action duration. By contrast, costs of services or equipment supplied after the end of the action (or after GA termination) are not eligible.*		

Anexa 2 a

CFS Annex 2 - Costs selected by the Auditors for the Certificate of the Financial Statements CFS

Action Number :	0
Beneficiary's Legal Name :	0
urrency of the general accounts used by the beneficiary (art. II.23.4) :	EUR /EUR
Calculated exchange rate :	1
Total direct costs declared for all activities in EUR (including only eligible VAT) :	0,00 €

Activity N° according to the Grant Agreement	Item selected for the CFS	Name of Beneficiary / implementing bodies / affiliated entity as mentioned in the Grant Agreement	Type of procurement contract (services/supplies/works/not applicable)	Short description of the cost declared	Supplier	Date of invoice	Unique Accounting number	Internal reference of the procurement contract	Amount **excluding VAT** (in the currency of of the general accounts)	Amount of **eligible VAT** (in the currency of the general accounts) VAT is only eligible in accordance with art II.19.2.h and article 14 of the Grant agreement	Amount in EUR (**including eligible VAT**)

Certificate for Financial Statement Annex I: Implementation Contract list
Project: XXXX-XX-XXXXX-X

Anexa 2 b

Beneficiary: XXXXXXXXXX

Please fill in the table with all implementation contracts under Article II.9 of the GA signed in relation to the project which have a value above EUR 80,000 for the procurement of supply and services and above EUR 1,000,000 for the procurement of works.

Supplier (Name of selected contractor)	Description of cost incurred (subject of the contract)	Type of procurement (supply / services / works)	Value of the contract (local currency)#	Aggregate value of the contract with all subsequent amendments (local currency)#	Value of the contract (euros)#	Aggregate value of the contract with all subsequent amendments (euros)#	Procedure (European/ national)	Procedure (open/ restricted/ negotiated etc.)	Reference of publication(s) In the Official Journal* (contract notice) *e.g 2006/S239-255287 of 15.12.2006*	Reference of publication(s) in the Official Journal** (contract award notice) *e.g. 2007/S 135-165254 of 17.07.2007*	Name of Contracting authority if different from Beneficiary or Implementing body
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*** - If no EU publication, insert N/A**
**** - If no EU publication, insert N/A**

Contracts below €80,000 for supply and services, or €1,000,000 for works do not require procurement checks to be performed.