



## **PLIEGO DE CONDICIONES TÉCNICAS Y ECONÓMICAS PARA LA CONTRATACION DEL SERVICIO DE AUDITORÍA EXTERNA / FIRST LEVEL CONTROL (FLC)**

**Proyecto SMART4SEA – Interreg Atlantic Area 2021–2027**

### **1. OBJETO DEL CONTRATO**

El presente documento tiene por objeto definir el alcance técnico del servicio de auditoría externa / Control de Primer Nivel (First Level Control – FLC) del proyecto SMART4SEA, en el que ARVI – Cooperativa de Armadores de Pesca del Puerto de Vigo participa como beneficiario.

El servicio consistirá en la verificación de la legalidad, regularidad y elegibilidad de los gastos declarados, de conformidad con:

- Reglamento (UE) 2021/1060
- Reglamento (UE) 2021/1059
- Normativa del programa Interreg Atlantic Area 2021–2027

### **2. PROCEDIMIENTO DE ADJUDICACIÓN, TRAMITACIÓN, LUGAR Y PLAZO DE PRESENTACIÓN DE PROPOSICIONES**

La adjudicación se realizará a través de procedimiento abierto, de acuerdo con lo establecido por la Ley 9/2017, de 8 de noviembre, de Contratos del Sector Público, por la que se transponen al ordenamiento jurídico español las Directivas del Parlamento Europeo y del Consejo 2014/23/UE y 2014/24/UE, de 26 de febrero de 2014 (en lo sucesivo LCSP 2017 TEXTO REFUNDIDO DE LA LEY DE CONTRATO DEL SECTOR PÚBLICO (RDL3/2011 de 14 de noviembre)).

De acuerdo con ello, a la preparación y adjudicación de este contrato le resultarán de aplicación las previsiones contenidas en el artículo 317 de la LCSP 2017, y sus efectos y extinción se regirán por lo dispuesto en este Pliego de Cláusulas Administrativas Particulares, las previsiones indicadas en el artículo 319 LCSP 2017 y por las normas de derecho privado.

El plazo de presentación de propuestas será de **30 días naturales** desde la publicación en la página web de ARVI (19 de diciembre de 2025).

Las solicitudes se presentarán **por email a la dirección** [juanpablo@arvi.org](mailto:juanpablo@arvi.org) o [elisa@arvi.org](mailto:elisa@arvi.org), siendo el día 19 de enero de 2025, la fecha límite establecida a tal efecto.

### **3. PRESUPUESTO BASE DE LICITACIÓN Y PERIODICIDAD DE PAGOS**

#### **3.1. Presupuesto base**

El presupuesto base de la licitación máximo es de 7.000.-€ (siete mil euros), IVA no incluido

#### **3.2. Duración y periodo de ejecución**

El contrato deberá cubrir la totalidad de la duración del proyecto, así como las verificaciones necesarias para su cierre financiero:

- **Inicio del proyecto:** 01/10/2025
- **Fin del proyecto:** 31/03/2028
- **Duración total:** 3 años

El contrato tendrá carácter **plurianual**, no pudiendo ser considerado contrato menor.

#### **3.3. Valor estimado del contrato**

El valor estimado del contrato es de un máximo de 7.000.-€, IVA no incluido. No se admitirán propuestas por importe superior a éste.

A los efectos de lo señalado en el artículo 149 LCSP 2017, se hace constar que no se contemplan parámetros que permitan considerar que las ofertas son anormalmente bajas.

### **4. REQUISITOS DEL AUDITOR**

El auditor deberá cumplir los siguientes requisitos mínimos:

- Estar inscrito en el Registro Oficial de Auditores de Cuentas (ROAC)
- Garantizar independencia y ausencia de conflicto de intereses
- Acreditar experiencia en auditoría de proyectos financiados con fondos europeos, preferentemente Interreg.
- Capacidad para trabajar en plataformas electrónicas de control (SIGI u otras)

### **5. DOCUMENTOS QUE REVISTEN CARÁCTER CONTRACTUAL**

Sin perjuicio de las obligaciones asumidas por el licitador al formular su proposición, revestirán carácter contractual los siguientes documentos:

- El pliego de cláusulas técnicas, económicas y administrativas particulares
- Documento de formalización del contrato.

## **6. CRITERIOS DE ADJUDICACIÓN**

Conforme a los requisitos del programa.

Criterio	Peso
<b>Experiencia en proyectos Interreg</b>	<b>40%</b>
<b>Oferta económica</b>	<b>60%</b>
<b>PUNTUACIÓN TOTAL</b>	<b>100%</b>

## **5. ALCANCE DE LOS TRABAJOS**

El proceso de auditoría ha de realizarse de acuerdo con las instrucciones y normativa de Interreg Atlantic Area. El auditor externo deberá realizar, al menos, las siguientes tareas:

### **5.1 Verificación administrativa y financiera**

- Revisión de la elegibilidad de los gastos por partida presupuestaria
- Comprobación de facturas, justificantes de pago y documentación soporte
- Verificación del cumplimiento de normativa de contratación, subvencionabilidad e IVA

### **5.2 Control a través de la plataforma SIGI**

- Acceso y trabajo en la plataforma SIGI (Interreg Atlantic Area). El controlador será dado de alta en dicha plataforma.
- Revisión y validación de los gastos reportados por ARVI
- Introducción de correcciones, observaciones y certificaciones

### **5.3 Control on-the-spot**

- Realización de al menos una verificación presencial o equivalente, según normativa
- Elaboración del informe correspondiente
- Carga de la documentación en SIGI

### **5.4 Comunicación y soporte**

- Comunicación directa con ARVI para resolución de incidencias

## **6. ENTREGABLES**

El servicio incluirá, como mínimo, los siguientes entregables:

- 6 controles de primer nivel, con periodicidad semestral, según los modelos de Interreg Atlantic Area que se adjuntan como anexos
  - Control report
  - Control checklist
  - Public procurement checklist
- Emisión de los correspondientes informes de certificación de gastos
- Revisión de posibles correcciones y gastos
- Soporte documental cargado en SIGI

## **7. COMISIÓN DE VALORACIÓN**

La comisión de valoración se compondrá de 3 miembros y estará formada por las siguientes personas de ARVI:

- María Mercedes Rodríguez Moreda
- Jorge Romón Olea
- Juan Pablo Pérez Gómez

Esta comisión recibirá copia de la documentación recibida el día de finalizar el plazo de presentación, y se reunirá en los días posteriores al cierre del plazo de ofertas para valorar la documentación recibida y proceder a la adjudicación al licitante que obtenga la máxima puntuación, superando el mínimo exigido.

La resolución de la licitación se publicará en la página web de ARVI, en la sección de perfil de contratante, el 23/01/2026.

Vigo, 19 de diciembre de 2025.



María Mercedes Rodríguez Moreda

# INTERREG ATLANTIC AREA 2021-2027

## FIRST LEVEL CONTROLLER CERTIFICATES

1. Control report
2. Control checklist
3. Public procurement checklist

## 1. Control Report

<b>1.1. Partner progress report</b>			
Project title	<i>Boosting the hydrogen transition in the Atlantic Area ports</i>		
Project acronym	HYDEA		
Approved implementation period	(01-10-2023 – 30-09-2026);		
Reporting period	(01-04-2025 – 01-10-2025)		
Partner Report Number	4		
<b>1.2. Format of documents</b>			
Documents were made available to the controller in the following formats (tick all that apply) ( <i>multiple selections possible</i> )	<input type="checkbox"/> originals	<input type="checkbox"/> copy	<input type="checkbox"/> electronic
Type of project report	<input checked="" type="checkbox"/> Partner report	<input type="checkbox"/> Extraordinary report	<input type="checkbox"/> Final report
<b>1.3. Project partner</b>			
Name of partner organisation in English language	Click or tap here to enter text.		
Name of partner organisation in original language	FUNDACIÓN CENTRO TECNOLÓXICO DE EFICIENCIA E SOSTENIBILIDAD DE EFICIENCIA ENERGÉTICA		
Partner number	1		
Partner role in the project ( <i>lead partner, project partner</i> )	Lead partner		
<b>1.4. Designated Project Partner Controller</b>			
Control body responsible for the verification <sup>1</sup>	BM Neira Auditores, S.L.P		
Name of the controller	Teresa Cuñarro		
Job title	First Level Controller		
Division/Unit/Department	FLC		
Address	C/ Paseo 36, 5º		
Country	Spain		
Telephone Number	Click or tap here to enter text.		
Email	teresa.cunarro@bmauditores.es		

<sup>1</sup> The nominated Control body responsible for Control on a programme, national, regional or local level.

<b>1.5. Verification</b>				
General methodology (allowing multiple ticks)	<input checked="" type="checkbox"/> administrative verification		<input type="checkbox"/> on-the-spot verification	
(if on-the-spot) Date(s) of on-the-spot verification	DD.MM.YYYY			
(if on-the-spot) Location of on-the-spot verification	<input type="checkbox"/> premises of project partner	<input type="checkbox"/> project event/meeting	<input type="checkbox"/> place of physical project output	<input type="checkbox"/> virtual
(if on-the-spot) Focus of on-the-spot verification	e.g., accounting system, cost items, investments, etc.			
Risk-based verification by sampling was applied (make sure the compliance with the Programme's rules)	<input type="checkbox"/> Yes		<input type="checkbox"/> No	
(if yes) Please describe:	<i>Briefly describe the sampling methodology and indicate where a detailed description can be found. For example, include additional information on the scope and on the percentage checked.</i>			
<b>1.6. Timing</b>				
Start of control work	DD.MM.YYYY			
Date(s) of requests for clarifications, if applicable	DD.MM.YYYY – text			
Date of receipt of satisfactory clarifications, if applicable	DD.MM.YYYY			
End of control work	DD.MM.YYYY			

Declared (A) (total amount declared in EUR)	Confirmed and according to SIGI (B) (total eligible amount in EUR)	Confirmed ERDF and according to SIGI (total eligible ERDF in EUR)	Difference (C=A-B) (total amount deducted in EUR)	Certified in % of Declared [B/A]*100
64,854.15 €	64,854.15 €	48,640.62 €	0.00 €	100.00 %

<b>1.7. Description of findings, observations and limitations; Conclusions and recommendations; Follow-up measures for the next progress report and control of recommendations from previous reporting</b>				
	Nothing to comment	Comments/findings /limitations	Typology of errors(e.g., random or systemic)/recommendations	Follow up measures for the next progress report and control of recommendations from previous reporting
General	<input type="checkbox"/> n.a.			
Lump sum	<input type="checkbox"/> n.a.			
Staff costs	<input type="checkbox"/> n.a.			
Office and administrative costs	<input type="checkbox"/> n.a.			
Travel and accommodation	<input type="checkbox"/> n.a.			
External expertise and services	<input type="checkbox"/> n.a.			
Equipment	<input type="checkbox"/> n.a.			
Infrastructure and works	<input type="checkbox"/> n.a.			

<b>Purpose of the Control, Responsibilities, Legal Basis and Methodology</b>
<b>Purpose of the control report and addresses</b>
<i>We performed a verification of the above-mentioned report. We prepared this independent control report in order to provide the project partner with information on the control work carried out by us, the errors detected, the conclusions drawn and the recommendations and follow-up measures identified.</i>
<i>This control report refers solely to the partner report identified above and does not constitute a confirmation of the controlled entity's other statements and accounts.</i>
<i>This control report is primarily for the attention of the controlled lead partner/project partner.</i>
<i>It will furthermore be made available to the managing authority, the joint secretariat, as well as authorised third parties such as the accounting body, the audit authority and the European Commission, upon request.</i>
<b>Responsibility of the project partner (PP)</b>
<i>The lead partner/project partner is responsible for the preparation of the partner report in accordance with the reporting provisions outlined in the subsidy contract and the respective programme documents.</i>
<i>The lead partner/project partner is furthermore responsible for executing internal control to enable the preparation of partner reports that are free from material misstatement, including those due to fraud or error.</i>
<b>Responsibility of the lead partner (LP)</b>
<i>The responsibilities of the lead partner are outlined in Article 26 of Reg. (EU) No 2021/1059<sup>2</sup>.</i>
<b>Responsibility of the managing authority (MA)/ joint secretariat (JS)</b>
<i>MA/JS carry out the functions according to Article 46 of the Interreg Regulation and Article 49 of Reg. (EU) No 2021/1060<sup>3</sup>. The MA/JS take the responsibility for monitoring the overall project progress.</i>
<b>Responsibility of Controller</b>
<i>A controller is responsible for verifying expenditures declared in the partner report based on the verifications carried out according to Article 74 CPR and Article 46(3) of the Interreg Regulation. According to Article 74(2) CPR management verifications</i>

<sup>2</sup> Further in the document referred to as Interreg Regulation.

<sup>3</sup> Further in the document referred to as CPR.

*shall be risk-based and proportionate to the risks identified ex-ante and in writing. Please consult the programme's methodology for risk-based management verifications in 2021-2027.*

Legal basis and guidelines
Common Provisions Regulation for shared funds (CPR): Regulation (EU) 2021/1060
European Regional Development Fund Regulation (ERDF): Regulation (EU) 2021/1058
European Territorial Cooperation Regulation (Interreg): Regulation (EU) 2021/1059
Atlantic Area methodology for risk-based management verifications in 2021-2027
Cooperation Programme
Programme Manual
Control manuals or guidelines made available by the National Authorities (national, regional) to be checked by the lead partner and controllers before the report control.

## 2. Control Checklist

### 2.1 Accounting System

<p>[According to Article 74 1a(i) CPR]</p> <p>(a) The co-financed products and services have been delivered,</p> <p>(b) the operation complies with applicable law, the programme and the conditions for support of the operation,</p> <p>(c) where costs are to be reimbursed pursuant to point (a) of Article 53(1), that the amount of expenditure claimed by the beneficiaries in relation to these costs has been paid, and that beneficiaries maintain separate accounting records or use appropriate accounting codes for all transactions relating to the operation;</p> <p>(ii) where costs are to be reimbursed pursuant to points (b), (c) and (d) of Article 53(1), that the conditions for reimbursement of expenditure to the beneficiary have been met.</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	
Double financing is excluded: <i>e.g., the accounting system avoids the allocation of the same invoice to different projects and time recording system for staff prevents any duplication</i>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p><i>Comment</i></p> <p><i>In case of YES, please describe how it was ensured.</i></p> <p><i>In case of No, please provide further explanation.</i></p>

## 2.2 VAT<sup>4</sup>

Is the size of the project equal to/ over 5 million Euro (incl. VAT)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
The partner organisation has the right to recover VAT. <i>Please provide comments if 'partially' is ticked.</i>	Yes <input type="checkbox"/>	Partially <input type="checkbox"/>	No <input type="checkbox"/> <i>In case of NO, the partner has considered VAT an eligible cost for the project?</i> Yes <input type="checkbox"/> No <input type="checkbox"/>
The partner organisation has the right to recover VAT partially or totally and proposed VAT as an eligible cost.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Comments

## 2.3 Audit Trail Checklist

General considerations / eligibility criteria	Accepted			Comments
	Yes	Not (fully)	n.a.	
The partnership agreement is signed by the project partner and the latest version is available	<input type="checkbox"/>	<input type="checkbox"/>		
Costs are correctly recorded in the partner accounting system.	<input type="checkbox"/>	<input type="checkbox"/>		
Costs are directly related to the project and necessary for the development or implementation of the project.	<input type="checkbox"/>	<input type="checkbox"/>		<p>e.g., <i>Verified that:</i></p> <ul style="list-style-type: none"> <li>• <i>Costs have been initially planned in the PAF under this cost category OR</i></li> <li>• <i>Costs are justified in the Report</i></li> </ul>
Costs are correctly allocated to the relevant cost categories.	<input type="checkbox"/>	<input type="checkbox"/>		<p>e.g., <i>Inspected list of expenditures.</i></p>
Costs are declared only once.	<input type="checkbox"/>	<input type="checkbox"/>		<p>e.g., <i>Inspected the list of expenditures and verified that expenditures had not been declared twice in different cost categories or in previous reporting periods.</i></p>
<b>(NOT needed for flat rates, lump sums, depreciation):</b> [according to Articles 63(2), Article 67(2) CPR, Art 74 1a(i) CPR] Expenditure was incurred and paid in the project eligibility period and supported by the proof of payment.	<input type="checkbox"/>	<input type="checkbox"/>		<p>e.g., <i>Implementation expenditure is incurred and paid within the date of approval of the project by the Monitoring Committee (MC) and the end of the relevant reporting period.</i></p>
<b>(NOT needed for flat rates, or lump sums):</b> Expenditure is supported by invoices or documents of equivalent probative value,	<input type="checkbox"/>	<input type="checkbox"/>		

<sup>4</sup> In accordance with Article 7.1 of Regulation 651/2014, on exemption from State aid notifications, in beneficiaries where the aid is considered State aid, VAT is deducted if it is recoverable under national law.

which are correct in content and accounting terms.				
Ineligible costs according to the Regulations and programme rules are excluded from the Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Article 64 CPR
VAT for projects where total costs equal to/ over 5 million Euro (incl. VAT) is deducted if recoverable under national legislation	<input type="checkbox"/>	<input type="checkbox"/>		e.g., Article 64 1(c) CPR. <i>In accordance with Article 7.1 of Regulation 651/2014, on exemption from State aid notifications, in beneficiaries where the aid is considered State aid, VAT is deducted if it is recoverable under national law.</i>
The co-financed products and services were delivered, or delivery is in progress.	<input type="checkbox"/>	<input type="checkbox"/>		e.g., Inspected project evidence provided with the partner report, in particular agendas and signed attendance lists of meetings, written outputs, pictures, etc.; OR performed own research, in particular search on the internet, OR obtained external confirmation of the project's existence, or 'Inspected the project partner and activities on the spot.'
The total partner budget, and budget per cost category were respected.	<input type="checkbox"/>	<input type="checkbox"/>		e.g., Verified that accumulated partner expenditure is within the partner budget of the latest version of the approved PAF and allowed in SIGI
If the partner contribution does not come from the partner's own resources but from an external public source, the total public contribution has not been exceeded.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
In accordance with Article 65 of the CDR, in the event that the expenditure is related to infrastructure or productive investments, compliance with durability obligations is evidenced by supporting documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
In accordance with Article 22.3.f of the Interreg Regulation, for infrastructure investments with an expected useful life of at least five years, an assessment of the expected effects of climate change is supported by supporting documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., the project/site manager, or equivalent, certifies that vulnerability to potential long-term climate effects has been considered and that the principle of primacy of energy efficiency and consistency with the 2050 climate neutrality target has been ensured.
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories				
	Nothing to comment	Comments		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	[In case of errors, please indicate if it is random or systemic.]		
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			

## 2.4 On-the-spot verifications (if applicable)

Guide to controllers: The Control checklist does not make any assumptions on where the verifications take place (administrative, on-the-spot, interviews in the office of the controller).

On-the-spot verifications	Accepted			Comments
	Yes	Not (fully)	n.a.	
Documents submitted match the originals.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Documents are correctly archived.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
The verification complies with the programme manual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>According to on-the-spot checks indicated on the Programme Manual</i>
When on-the-spot amounts are different from the current Progress Report:				
Verified Amount: ...€ Verified ERDF: ...€	Concerned Progress Report n°:			
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories				
	Nothing to comment	Comments		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	<i>[In case of errors, please indicate if it is random or systemic.]</i>		
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			
Nothing to report	<input type="checkbox"/> n.a.			

## 2.5 Eligibility along cost categories

### 2.5.1 Lump sums (for preparation costs)

Criteria – Simplified cost option	Accepted			Comments
	Yes	Not (fully)	n.a.	
Lump sums (for preparation costs). No real costs are acceptable.				
Amounts are in line with the approved proposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories				
	Nothing to comment	Comments		

Description of findings, observations and limitations	<input type="checkbox"/> n.a.	<i>[In case of errors, please indicate if it is random or systemic.]</i>		
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			
Nothing to report	<input type="checkbox"/> n.a.			

### 2.5.2 Staff costs

Criteria – Simplified cost option [according to Article 39(3)(c) of the Interreg Regulation - flat rate, Article 55(2) CPR - unit costs]]	Accepted			Comments
	Yes	Not (fully)	n.a.	
The staff calculation option is in line with programme rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that the flat rate for staff costs is in line with the programme rules and the PAF.</i>
Staff costs are calculated correctly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Recalculated simplified staff costs using the calculation scheme. (in the case of up to 20% flat rate): Staff costs calculated on a flat rate basis are 20% of the direct costs other than staff costs of that project partner.</i>
Criteria – Real costs [according to Article 39 of the Interreg Regulation and Article 55(5) CPR]	Accepted			Comments
	Yes	Not (fully)	n.a.	
Persons who declared staff costs are employees of the project partner or work under a contract considered as an employment document.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected employment/ work contracts and contracts considered as employment contracts of individuals declaring staff costs (part-time and full-time).</i>
A document defining the percentage worked on the project (100% or less) is available (e.g., task assignment letter).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected agreements of persons declaring staff costs (part-time and full-time).</i>
<b>(in the case of the fixed percentage method)</b> The task assignment document OR other similar documentation defining the tasks and percentage of work on the project per employee exists.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Task assignment document; employment/ work contracts (with percentage and tasks are part of the contract)</i>
<b>(in the case of the fixed percentage method)</b> The task assignment document OR other similar documentation defining the tasks and percentage of work on the project per employee is up-to-date.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., The correct version (valid from) of the task assignment document is in place.</i>
<b>(in the case of the fixed percentage method)</b> The fixed percentage worked on the project is plausible in relation to tasks and activities within the project and the job profile of the employee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

The percentage worked on the project is correctly applied to calculate the eligible staff costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If the staff is involved in several projects, it is ensured that not more than 100% of the time is reported (e.g., task assignment letters for all projects are not for more than 100%).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Staff costs to which the percentage is applied are limited to salary payments and other costs directly linked to salary payments incurred and paid by the employer for the employee working on the project.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><i>e.g., Inspected, e.g., payrolls/payslips, print-out of accounting system, etc. of employees working on the project (part-time and full-time) and verified that staff costs are based on salary payments plus any other costs directly linked to salary payments incurred and paid by the employer such as employment taxes and social security including pensions provided that they are:</i></p> <ul style="list-style-type: none"> <li>• <i>fixed in an employment document or by law;</i></li> <li>• <i>(ii) in accordance with the legislation referred to in the employment document and with standard practices in the country and/or organisation where the individual staff member is actually working; and</i></li> <li>• <i>(iii) not recoverable by the employer.</i></li> </ul>

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories		
	Nothing to comment	Comments
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	<i>[In case of errors, please indicate if it is random or systemic.]</i>
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.	
Nothing to report	<input type="checkbox"/> n.a.	

### 2.5.3 Office and administrative costs

#### Office and administrative costs - SIMPLIFIED COST OPTIONS<sup>5</sup>

Criteria – Simplified cost option [according to Article 54 CPR and Article 40(2) of the Interreg Regulation]	Accepted			Comments	
	Yes	Not (fully)	n.a.		
There is no double declaration of the same cost item in other cost categories.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Verified that cost items listed in Article 40 of the Interreg Regulation had not been included in other cost categories.	
Nothing to report	<input type="checkbox"/> n.a.				

### 2.5.4 Travel and accommodation<sup>6</sup>

Criteria – Real costs [according to Article 41 of the Interreg Regulation]	Accepted			Comments	
	Yes	Not (fully)	n.a.		
Travels are related to the project activities and in accordance with national regulations and programme rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Travel and accommodation costs relate to the partner organisation's staff or natural persons who work under a contract considered as employment document of the partner organisation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Inspected invoices and documents of equivalent probative value to ensure that costs were incurred by employees or persons working under contracts considered as employment contracts. Inspected that travel costs of external experts are included under External expertise and services category	
Nothing to report	<input type="checkbox"/> n.a.				

### 2.5.5 Travel and Accommodation - SIMPLIFIED COST OPTIONS

Criteria – Simplified cost option [according to Article 41(5) of the Interreg Regulation]	Accepted			Comments	
	Yes	Not (fully)	n.a.		
There is no double declaration of the same cost item in other cost categories.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Verified that cost items listed in Article 41(1) of the Interreg Regulation had not been included in other cost categories.	
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories					

<sup>6</sup> Travel and accommodation costs can be reimbursed as real costs or a flat rate can be used depending on the approved PAF.

	Nothing to comment	Comments
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	<i>[In case of errors, please indicate if it is random or systemic.]</i>
Conclusions and recommendations	<input type="checkbox"/> n.a.	
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.	
Nothing to report	<input type="checkbox"/> n.a.	

## 2.5.6 External expertise and services

New External expertise and services were contracted in this reporting period	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(if yes) Refer to Section 3 for verifying public procurements		

Criteria – Real costs [according to Article 42 of the Interreg Regulation]	Accepted			Comments
	Yes	Not (fully)	n.a.	
Providers of services or expertise are external to the project partnership.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Interviewed the project partner to verify that external expert or service providers are not employees of the project partnership.</i>
The types of costs listed under this cost category are eligible according to EU and programme rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that the types of costs listed under this cost category are eligible according to Article 42 of the Interreg Regulation.</i>
Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, with the selected offer, in terms of amount and nature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s).</i>
<i>(in the case of experts or services that are NOT exclusively used for the project)</i> The share allocated to the project is plausible; i.e., calculated according to a fair, equitable and verifiable method.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>e.g., Verified that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.</i>
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories				
	Nothing to comment	Comments		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	<i>[In case of errors, please indicate if it is random or systemic.]</i>		
Conclusions and recommendations	<input type="checkbox"/> n.a.			

Follow-up measures for the next progress report	<input type="checkbox"/> n.a.	
Nothing to report	<input type="checkbox"/> n.a.	

### 2.5.7 Equipment

New equipment is reported	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(if yes) Refer to Section 3 for verifying public procurements		

Criteria – Real costs [according to Article 43 of the Interreg Regulation]	Accepted			Comments
	Yes	Not (fully)	n.a.	
Suppliers are external to the project partnership.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
The types of costs listed under the cost categories are eligible according to EU and programme rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Verified that the types of costs listed under the cost categories are eligible according to Article 43 of the Interreg Regulation.
Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, the selected offer in terms of amount and nature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contracts in terms of amount and nature.
The method used to calculate equipment expenditure (full costs, <i>pro rata</i> , depreciation) is correctly applied in line with EU and programme rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Verified that the calculation methods used complies with rules. e.g., For <i>pro-rata</i> calculation, the share allocated to the project is based on a fair, equitable and verifiable calculation method. e.g., For depreciation: it is in line with Article 67(2) CPR and programme rules. e.g. for full purchase, the acquisition occurs in the first 12 months of the project? Is the timing of the acquisition appropriate to the stage of the project activities? In case of full purchase, the economic lifetime of the equipment does not exceed the duration of the project?
Equipment is available and used for the intended project purpose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories				
	Nothing to comment	Comments		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	[In case of errors, please indicate if it is random or systemic.]		
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			

Nothing to report	<input type="checkbox"/> n.a.
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#### 2.5.8 Small Infrastructure and works

Criteria – Real costs [according to Article 44 of the Interreg Regulation]	Accepted			Comments
	Yes	Not (fully)	n.a.	
Providers of infrastructure and works are external to the project partnership.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Infrastructure is physically available and used for the purposes foreseen in the project PAF?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
The infrastructure or work has all the necessary administrative documents (construction permit, environmental permits, etc.).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
It is found that: - The work is not subject to Environmental Impact Assessment (ordinary or simplified), in accordance with applicable regulations, or. - In operations subject to Environmental Impact Assessment (ordinary or simplified), the conditions required in the resolution finalizing the procedure (environmental impact statement or environmental impact report) have been met.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, the selected offer in terms of amount and nature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s) or selected offers.
(in the case of infrastructure and works that are NOT exclusively used for the project) The share allocated to the project is plausible; i.e., calculated according to a fair, equitable and verifiable method.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Verified that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories				
	Nothing to comment	Comments		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	[In case of errors, please indicate if it is random or systemic.]		
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			
Nothing to report	<input type="checkbox"/> n.a.			

## 2.6 Compliance with information and publicity requirements

Criteria – Real costs [according to Annex IX CPR and Articles 46, 47 and 49(6) CPR].	Accepted			Comments
	Yes	Not (fully)	n.a.	
Information and publicity rules of the EU were complied with. <sup>7</sup>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Inspected project publicity items, including brochures, agendas of conferences, studies and deliverables to ensure they meet the publicity requirements outlined in Annex XII CPR.
All communication and visibility material are made available upon request, and use of such material is granted to the Union	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Communication and visibility material has been inspected and contains Union rights of use according to Article 47 CPR.
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories				
	Nothing to comment	Comments		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	[In case of errors, please indicate if it is random or systemic.]		
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			

## 2.7 Compliance with other EU rules

Criteria – Real costs	Accepted			Comments
	Yes	Not (fully)	n.a.	
[according to Article 3 of the Treaty on the European Union (TEU)] There is no evidence that the project activities do not comply with the EU horizontal principle of sustainable development.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Compared the partner report to the PAF and verified that activities are in line with the PAF and do not raise any new issues.
There is no evidence that equipment purchased does not comply with EU and national legislation in terms of environmental impacts, required permits, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Verified based on my professional judgement as a controller that compulsory requirements set by the EU and national legislation related to respective equipment are fulfilled (e.g., environmental impacts, permits, etc.).
There is no evidence that infrastructure and works do not comply with EU and national legislation in terms of environmental impacts, required permits, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Verified based on my professional judgement as a controller that compulsory requirements set by the EU and national legislation related to respective infrastructure and works are fulfilled (e.g., environmental impact assessment, building permissions, etc.).

<sup>7</sup> Project websites are monitored by the joint secretariat in terms of publicity requirements, content and regular updates.

Based on the available information, the project activities comply with the EU horizontal principle of gender equality and non-discrimination.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g., Compared the partner report to the PAF and verified that activities are in line with the PAF and do not raise any new issues.
There is no evidence that the project activities could significantly harm the environment and/or the climate, implying non-compliance with the DNSH (Do No Significant Harm) principle.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.g. the partner's report has been compared with the FC and it has been verified that the activities are in line with the PAF and do not raise any new issues.
In the case where the beneficiary has been found not to fall under the application of state aid, has the controller checked that the grant in the project does not involve state aid?  (See Commission Communication 2016/C 262/01 on the concept of state aid (OJEU of 19/07/2016)).	<input type="checkbox"/>	<input type="checkbox"/>		<i>The answer Yes or No is mandatory. Please explain your choice.</i>
In the case where the contribution to the beneficiary has been considered to involve de <i>minimis</i> aid, has Regulation (EU) No. 1407/2013 been respected for the activities eligible for the aid scheme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>The answer is mandatory. Please explain your answer.</i>
In the case where the contribution to the beneficiary has been considered to involve aid exempted from notification, has Regulation (EU) No. 651/2014 been respected for the activities eligible for the aid scheme?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>The answer is mandatory. Please explain your answer.</i>
General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories				
	Nothing to comment	Comments		
Description of findings, observations and limitations	<input type="checkbox"/> n.a.	[In case of errors, please indicate if it is random or systemic.]		
Conclusions and recommendations	<input type="checkbox"/> n.a.			
Follow-up measures for the next progress report	<input type="checkbox"/> n.a.			

## 2.8 Recommendations and follow-up measures

<b>General section on recommendations and follow-up measures to be controlled in future reporting, if applicable</b>
<i>Results, comments, recommendations, points to follow-up (if any). Please provide here a summary.</i>

### 3. Procurement Checklist

This is a Procurement checklist template for standard projects applying for funds in any Interreg strand (Harmonised Implementation Tool by Interact).

The main objectives of this template are:

- To reflect the work and scope done by controllers regarding the procurement verifications;
- To outline a minimum set of fields and optional fields that programmes can choose. Programmes can also add additional fields and clarifications, if necessary.

#### Compliance with procurement rules

Purpose and logic:

- The applicability of the procurement rules depends, among others, on the legal status of the awarding institution;
- For partners not falling under public procurement rules,<sup>8</sup> sections 3.a (contracting amounts below EUR 10.000) and 3.b (contracting amounts above EUR 10,000) will be used;
- For partners falling under public procurement rules, sections 3.a, 3.b and 3.c are used:
  - contracting amounts below EUR 10.000 (excl. VAT - unless the threshold set by the applicable national rules is stricter) section 3.a is to be filled once for all the contracts reported in the period.
  - 3.b. For those beneficiaries not falling under the scope of procurement rules, this section is to be

<sup>8</sup> For example, private partners unless explicitly governed by public procurement rules based on national rules.

filled in from EUR 10.000 and above. For those falling under the scope of public procurement rules, this section is to be filled in for amounts between EUR 10.000 and the threshold set by the applicable EU and national rules. For contracting amounts above the threshold set by the applicable EU or national rules, section 3.c must be filled in.

- In cases where public procurement procedures were already checked during previous reporting periods, the national controller is to include a comment accordingly. In the case of a change in the contract, the relevant section must be filled in again.
- Any deductions necessary following infringement of procurement rules are to be reported under the respective cost categories in this checklist.

**3.a Contracting amounts below EUR 10.000 (excl. VAT) unless the threshold set by the applicable national rules is stricter (for Spain and Portugal below EUR 5.000 excl. VAT), (applicable to all types of beneficiaries – to be filled in only once for all contracts)**

**TITLE OF THE PROCUREMENT – IF APPLICABLE**

Type of procurement	Services/works/supply		
Name of purchased services/work/supply			
Name of contractor			
Name of the “beneficial owner” or final beneficiary of the contracted service/good according to the Annex XVII of the CPR Reg. 2021/1060) if applicable			
<b>Total amount as per contract (excl. VAT)</b>			

<b>Confirmed</b>			
<b>VERIFICATIONS</b>	<b>Yes</b>	<b>No</b>	<b>n.a.</b>
1) The value for money of costs was ensured and demonstrated.			
2) There is no evidence of artificial splitting of the contract objective/value.			
3) The available documentation contains information regarding the “beneficial owner” (or final beneficiary of the contracted service/good according to the Annex XVII of the CPR Reg. 2021/1060)			
4) There is no evidence of conflict of interest between the beneficiary and the selected supplier. i.e., there is no situation in which the representative of the contracting authority involved in the preparation			

and conduct of the procedure for the award of a public contract has a direct or indirect financial interest, economic or other personal interest likely to compromise its impartiality and independence in the context of that procedure.

**Results, comments, recommendations, points to follow-up (if any).**

*NOTE: deductions (if any) are allocated to the relevant cost categories  
[In case of errors, please indicate if it is random or systemic.]*

**3.b Contracting between EUR 10.000 (excl. VAT and the threshold set by the applicable EU or national rules. For those beneficiaries not falling under the scope of procurement rules this section is to be filled in from EUR 10.000 and above. (applicable to all types of beneficiaries – to be duplicated and filled in for each contract) <sup>9)</sup> / EUR 5 000 (excl. VAT for Spain and Portugal)**

**TITLE OF THE PROCUREMENT – IF APPLICABLE**

Type of procurement	services	works	supply
Name of purchased services/work/supply			
Name of contractor (supplier) and VAT number (or another identifier) <i>(for purchases between EUR 10.000 excl. VAT and the applicable threshold)</i>			
Name of the “beneficial owner” or final beneficiary of the contracted service/good according to the Annex XVII of the CPR Reg. 2021/1060 if applicable + VAT number (or another identifier)			
<b>Total amount as per contract (excl. VAT)</b>			

VERIFICATIONS	Confirmed		
	Yes	No	n.a.
1) Adequate market research was performed and is duly documented (if applicable, according to the national rules and/or programme manual).			
2) There is no evidence of artificial splitting of the contract objective/value.			

<sup>9</sup> According to Spanish regulations, in Spain this type of contract is called "contrato menor". (Applicable to beneficiaries outside the scope of the procurement rules, as well as to "contratos menores"). To be duplicated and completed for each contract.

3) The available documentation contains information regarding the “beneficial owner” (or final beneficiary of the contracted service/good according to the Annex XVII of the CPR Reg. 2021/1060)

4) Invoices have been issued and payments have been made for the bid and products or services delivered (in terms of the nature, contract budget and amounts set in the contract/accepted bid)

5) The principles of transparency and publicity, competition, equal treatment and non-discrimination have been complied with

6) If applicable, any amendment of the contract is in line with the applicable procurement rules without putting into question the validity of the initial procurement procedure?

*(Only in cases where a contract amendment/extension has been issued)*

7) There is no evidence of conflict of interest between the beneficiary and the selected supplier. i.e., there is no situation in which the representative of the contracting authority involved in the preparation and conduct of the procedure for the award of a public contract has a direct or indirect financial interest, economic or other personal interest likely to compromise its impartiality and independence in the context of that procedure.

**Results, comments, recommendations, points to follow-up (if any).**

NOTE: deductions (if any) are allocated to the relevant cost categories.

*[In case of errors, please indicate if it is random or systemic.]*

**3.c. Contracting amounts above the threshold set by the applicable National or EU rules (for institutions falling under the scope of application of the public procurement laws – to be duplicated and filled in for each contract)<sup>10</sup>**

**TITLE OF THE PROCUREMENT**

Name of contractor

Name of the “beneficial owner” or final beneficiary of the contracted service/good according to the Annex XVII of the CPR Reg. 2021/1060) if applicable

**Total amount as per contract (excl. VAT)**

The value of the procured works, goods or services is above the EU threshold.

Yes

No

<sup>10</sup> In Spain, this refers to contract amounts above the threshold established by the Spanish contracting regulations for “contratos menores”. (For those institutions that are within the scope of application of the public procurement laws). To be duplicated and completed for each contract).

Type of tender	services	works	supply
Procurement procedure chosen (open, restricted, negotiated, direct contracting, etc.).			
Channels/means chosen for publication			
VAT number (or another identifier)		<i>To be filled if contract above EU-threshold</i>	
Contract reference number		<i>To be filled if contract above EU-threshold</i>	
Date of contract		<i>To be filled if contract above EU-threshold</i>	
<b>Confirmed</b>			
<b>VERIFICATIONS</b>	Yes	No	n.a.
<p><b>1) EU, national and any other applicable public procurement rules were observed;</b></p> <p><i>e.g.,</i></p> <p><i>Complies with the applicable rules;</i></p> <p><i>Publicity requirements were respected;</i></p> <p><i>The principles of transparency, non-discrimination, equal treatment, effective competition have been complied with;</i></p> <p><i>There was a clear distinction between selection and award criteria in the evaluation of the bids;</i></p> <p><i>Selection and award criteria and required technical specifications and national permits are transparent, nondiscriminatory and ensure equal treatment;</i></p> <p><i>Decisions are properly documented and justified.</i></p> <p><i>No cases of actual or potential conflict of interest came to the attention of the controller, or the conflict of interest policy was followed where applicable</i></p> <p>The products or services performed correspond to the specifications of the Technical Specifications.</p>			
<p><b>2) The procurement procedure is documented and available.</b></p> <p><i>e.g.,</i></p> <p><i>Initial cost estimate made by the project partner to identify the applicable public procurement procedure;</i></p> <p><i>Request for offers or procurement publication/notice;</i></p> <p><i>Terms of reference (TOR);</i></p> <p><i>Offers/quotes received;</i></p> <p><i>Report on assessment of bids (evaluation/selection report);</i></p> <p><i>Information on acceptance and rejection (notification of bidders);</i></p> <p><i>Legal remedies / contradictory procedure / complaints;</i></p> <p><i>The contract including any amendments and in line with the selected offer, etc.</i></p>			
<p><b>3) There is no evidence of artificial splitting of the contract objective/value.</b></p>			

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**4) If applicable, any amendment of the contract is in line with the relevant public procurement rules without any relevant impact on the validity of the initial procurement procedure.**

*(Only if the contract was amended or extended).*

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**5) If the partner organisation decided to award the contract directly (negotiated procedure without prior publication), the decision is justified and documented.**

*For direct awards because of:*

- *Urgency: it is proven that the urgency is due to unforeseeable circumstances.*
- *Technical/exclusivity reasons: it is ruled out (based on objective evidence) that any other supplier is capable of providing the services.), etc.*

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**6) The invoices have been issued and payments have been made in respect of the products and services delivered and the tender (in terms of nature, procurement budget and the amounts fixed in the contract/accepted offer).**

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**7) The available documentation contains information regarding the "beneficial owner" (or final beneficiary of the contracted service/good according to the Annex XVII of the CPR Reg. 2021/1060)**

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**8) There is no evidence of conflict of interest between the beneficiary and the selected supplier. i.e., there is no situation in which the representative of the contracting authority involved in the preparation and conduct of the procedure for the award of a public contract has a direct or indirect financial interest, economic or other personal interest likely to compromise its impartiality and independence in the context of that procedure.**

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**Results, comments, recommendations, points to follow-up (if any).**

*NOTE: deductions (if any) are allocated to the relevant cost categories.*

**[In case of errors, please indicate if it is random or systemic.]**

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<b>Controller's signature</b>	
Validation body	Entity name
Date	
Name	

Signature (preferably electronic)	
Official stamp of the institution (if applicable)	