



CONDICIONES BÁSICAS Y PRESCRIPCIONES TÉCNICAS PARA LA CONTRATACIÓN DE LOS SERVICIOS DE AUDITORÍA DE GASTOS E INGRESOS, DE ACUERDO A LAS VERIFICACIONES DEL ARTÍCULO 26 DEL REGLAMENTO (UE) N° 897/2014 (N° expte: 0027/2021)

PROGRAMA DE LA CUENCA MEDITERRÁNEA ENI CBC 2014-2020 cofinanciado por la Unión Europea

Nombre del Proyecto: InNoVative Sustainable sTart-ups for the MEDiterranean, INVESTMED

Acrónimo: INVESTMED

Número de Referencia: B_A.1.1_0065

Plazo de duración del proyecto: 30 meses

Organismo Beneficiario: Cámara de Comercio, Industria, Servicios y Navegación de España

Artículo 1. Objeto

1.1 El objeto del presente contrato es llevar a cabo la auditoría de los gastos e ingresos de acuerdo a las verificaciones del art.26 del Reglamento (UE) n° 897/2014 de la Comisión, de 18 de agosto de 2014, por el que se establecen disposiciones específicas para la ejecución de programas de cooperación transfronteriza financiados en el marco del Reglamento (UE) n° 232/2014 del Parlamento Europeo y del Consejo por el que se establece un Instrumento Europeo de Vecindad. El auditor verificará el 100% de los gastos declarados por la Cámara Oficial de Comercio, Industria, Servicios y Navegación de España (en adelante “la Cámara de España” o “la Cámara de Comercio de España”) como socio del Proyecto “InNoVativE Sustainable sTarts-ups for the MEDiterranean (INVESTMED)” (en adelante, “INVESTMED” o “el proyecto”, según se establece en los Acuerdos de partenariado firmados entre la Cámara de España y los socios, en base a lo cual emitirá la documentación referida en la metodología del Proyecto, y art.3 del presente documento.

El proyecto INVESTMED está cofinanciado al 90% por el programa europeo ENI CBC MED 2014-2020, de cooperación en la región Mediterránea. La Cámara de España firmó un contrato de subvención con la Región Autónoma de Cerdeña en el que participa como Socio del proyecto.

INVESTMED tiene como objetivo principal apoyar el desarrollo de iniciativas empresariales y empresariales nuevas y sostenibles en tres países socios mediterráneos con el fin de crear nuevas oportunidades económicas y puestos de trabajo para jóvenes y mujeres.

Para lograr este objetivo general se desarrollan tres objetivos específicos:



- Creación de un entorno favorable para las empresas sostenibles
- Favorecer el acceso a nuevos mercados para las MIPYMES/start-ups/empresas de reciente creación.
- Facilitar el acceso a los derechos de propiedad intelectual y a los contratos comerciales de jóvenes y mujeres a través de la formación de las Autoridades públicas.

La contratación objeto de licitación es necesaria puesto que, de acuerdo con la normativa reguladora del Proyecto, los gastos del proyecto deben ser auditados por una empresa de auditoría.

1.2. El auditor desempeñará las tareas que le sean asignadas de conformidad con el procedimiento y los modelos anexos al contrato y/o las actualizaciones que pueda comunicar la Autoridad de Gestión (AG) o la Secretaría Técnica Conjunta (STC), entre la que se encuentra la verificación de la cuenta justificativa presentada por beneficiario al sistema informático del Programa (MIS System) y la revisión de la información registrada telemática y documentalmente.

1.3 El Código que corresponde al contrato, según la nomenclatura es 79212000-3, Servicios de auditoría (Reglamento (CE) n.º 213/2008, de la Comisión, de 28 de noviembre de 2007, que modifica el Reglamento (CE) n.º 2195/2002, del Parlamento Europeo y del Consejo, por el que se aprueba el Vocabulario común de contratos públicos (CPV).

Artículo 2. Presupuesto base de licitación y forma de pago

El presupuesto base de licitación asciende a la cantidad de 6.132,75 euros, IVA incluido, dividido en 5.068,39 euros precio de ejecución y un IVA repercutido al tipo 21% de 1.064,36 euros.

Este precio incluye todos los gastos que implique la realización del objeto de la licitación.

Las proposiciones que se presenten superando el presupuesto base de licitación serán automáticamente excluidas. Asimismo, no se aceptarán las proposiciones que contengan omisiones, errores o tachaduras que impidan conocer claramente la oferta. En caso de discrepancia entre el importe expresado en letra y el expresado en cifra, prevalecerá la cantidad que se consigne en letra.

El precio ofertado deberá especificarse cumplimentando el modelo establecido a tal efecto en el Anexo C (Modelo de Proposición Económica) de las presentes Condiciones Básicas de Contratación.

Los pagos se efectuarán con la emisión de los informes de auditoría a los que se refiere el artículo 6.3 del presente documento y de acuerdo con los porcentajes de facturación que se indican a continuación:



Informe	Porcentaje de facturación
Informe de ejecución o informe Intermedio	16,66 % del precio de adjudicación
Informe final	16,70 % del precio de adjudicación

Para atender a las obligaciones económicas que se derivan del presente procedimiento de contratación existe crédito adecuado y suficiente siendo financiado por la UE en un 90%.

Artículo 3. Orden de prelación de la documentación contractual

Los documentos que se indican a continuación forman parte del presente contrato y deben interpretarse de tal forma en el siguiente orden de prelación:

- Contrato de subvención y sus anexos
- Anexo 1. Descripción del procedimiento de auditoría
- Anexo 2. Listado de control
- Anexo 3. Modelo de informe individual
- Anexo 4: Modelo de lista de conclusiones
- Anexo 5: Modelo de informe sobre presuntos fraudes/fraudes acreditados.
- Anexo 6. Listado de contratos

Los anexos del contrato referidos en el presente artículo se encuentran recogidos en el Anexo E de las presentes Condiciones Básicas de Contratación.

Los diversos documentos constitutivos del contrato se considerarán mutuamente explicativos; en caso de ambigüedad o divergencia, el orden de prelación será el expuesto anteriormente. Las modificaciones prevalecerán sobre el documento que modifican.

Artículo 4. La lengua oficial del programa

La lengua de todas las comunicaciones escritas, incluidos los informes, entre el auditor y el beneficiario será en español, adjuntando una copia en inglés de todos los informes, entregables, e información a subir al MIS System..

Artículo 5. Duración del contrato.

El contrato tendrá un plazo máximo de ejecución de 30 meses, a contar desde el día siguiente al de la firma del documento en que se formalice el mismo. Se podrá prorrogar el



contrato en el caso de modificación de los plazos de justificación por parte de la Autoridad de Gestión y la Secretaría Técnica Conjunta, sin que la duración total del contrato se exceda de los 48 meses. La prórroga del contrato no incrementara el presupuesto, ni los importes a percibir por la entidad adjudicataria.

Artículo 6. Ejecución de las tareas y demoras

6.1 La fecha de inicio de la prestación de los servicios será al día siguiente de la firma del Contrato.

6.2 Los informes de auditoría de gastos e ingresos se entregarán a Cámara de España respetando en todo caso, los plazos de presentación de información previstos en el contrato de subvención y las indicaciones o requerimientos realizados por el líder beneficiario principal del proyecto.

6.3 A título informativo el calendario de emisión de informes está previsto en las siguientes fechas:

HITO	CALENDARIO
Informe de ejecución 1	29 de marzo 2021
Informe Intermedio 1	15 de noviembre 2021
Informe de ejecución 2	29 de septiembre de 2022
Informe Intermedio 2	15 de noviembre 2022
Informe intermedio 3, incluyendo verificación sobre el terreno	15 de marzo 2023
Informe final	15 de junio 2023

Las fechas concretas están sujetas a cambios, en función de las indicaciones que facilite la AG o la STC, tanto en la emisión de los informes intermedios y de ejecución como del informe final del proyecto, conforme a lo indicado en el artículo 5 de duración del contrato.

Artículo 7. Responsabilidades

7.1 La Cámara de España como socio del proyecto será responsable de la entrega de la Solicitud de reembolso, así como de facilitar al auditor el acceso a su documentación contable y justificativa y a la relativa al proyecto a las inversiones materiales, de forma que pueda desarrollarse el procedimiento expuesto en los Anexos E y F de las Condiciones Básicas de Contratación, a su debido tiempo, sin limitación alguna y en formato digital.

7.2 El auditor será responsable de seguir el procedimiento acordado que se expone en el Anexo E y F de las Condiciones Básicas de Contratación con la debida diligencia y respetando plenamente el código ético que así se menciona, así como de entregar los informes a la Cámara de España. Además, remitirá un informe ad hoc directamente al órgano



de gestión en caso de que se detecte un fraude. El auditor asistirá a las sesiones de formación y reuniones específicas que las entidades competentes del Programa organicen para los auditores. El órgano de gestión podrá solicitar que se rescindan los contratos de aquellos auditores que no asistan a dichos actos.

Artículo 8. Informes

8.1 El auditor entregará los informes de auditoría de gastos e ingresos a la Cámara de España, con sus Anexos, de conformidad con los modelos y el procedimiento establecido en los Anexos mencionados en el artículo 3.

8.2 En caso de que se detecte un presunto fraude o se compruebe su existencia, el auditor remitirá sin demora el informe sobre ese fraude presunto o acreditado directamente al órgano de gestión. Dicho informe se enviará al beneficiario principal/socio del proyecto.

8.3 El auditor será responsable de:

- Cargar la información financiera del socio en el sistema informático MIS.
- Revisar y ajustar los costes subvencionables al presupuesto estipulado para cada socio en el Contrato de subvención.
- Cumplimentar la información prevista en el Anexo E, así como el oportuno informe de auditoría.
- Participar en las aclaraciones solicitadas por el líder del proyecto o en su caso, por la Autoridad de Gestión y la Secretaría Técnica Conjunta.

Artículo 9. Aprobación de los informes

9.1 Los informes financieros y los de auditoría de gastos e ingresos serán revisados por el órgano de gestión y la Secretaría Técnica Conjunta tras su presentación por parte del beneficiario principal. Los puntos de contacto de control (PCC) podrán prestar su asistencia al órgano y a la AG y a la STC para la revisión de dichos informes.

9.2 En caso de que la AG, la STC o los PCC, planteen dudas sobre las conclusiones expuestas en el informe de auditoría de gastos e ingresos, se hará llegar al auditor una solicitud de aclaración a través del beneficiario principal/socio del proyecto, a la que deberá responder en un plazo máximo de 7 días naturales.

Artículo 10. Control de Calidad a cargo de las entidades del Programa

10.1 La AG, la STC o los PCC podrán llevar a cabo un control de calidad de la labor realizada, en particular mediante el examen de los documentos de trabajo, en cualquier momento durante el periodo de ejecución del contrato de subvención.

10.2 A raíz del control de calidad, la AG podrá solicitar al beneficiario principal/socio del proyecto la resolución anticipada del presente contrato. Dicha resolución no comportará gasto alguno para el beneficiario principal/socio del proyecto.



10.3 A raíz del control de calidad, los PCC, podrán eliminar al auditor de la lista general o específica de auditores autorizados o, si no existe tal lista, la AG podrá excluirlo de cualquier trabajo que deba realizarse en el marco del Programa.

Artículo 11. Resolución de controversias y Derecho aplicable

11.1 Cualquier controversia derivada del presente contrato, o relativa al mismo, que no pueda resolverse de forma amistosa se someterá a la jurisdicción exclusiva de los tribunales del domicilio del socio del proyecto.

11.2 El presente contrato se regirá por el Derecho del país del socio del proyecto.

Artículo 12. Protección de datos

12.1 El tratamiento de cualesquiera datos personales incluidos en el contrato se ajustará al Reglamento (UE) 2016/679 del Parlamento Europeo y el Consejo, de 27 de abril de 2016 (Reglamento General de Protección de Datos). El tratamiento de los datos se realizará exclusivamente con fines de ejecución, gestión y seguimiento del contrato por parte del socio del proyecto sin perjuicio de su posible transmisión a las entidades a las que se ha encomendado la supervisión o inspección en aplicación del Derecho de la UE. El auditor se reserva el derecho a acceder a sus datos personales y a rectificarlos.

12.2 El auditor se compromete a adoptar las medidas técnicas y organizativas necesarias para solventar los riesgos inherentes al tratamiento y a la naturaleza de los datos personales de que se trate y para limitar el acceso a los mismos únicamente al personal estrictamente necesario para ejecutar, gestionar y hacer el seguimiento del contrato.

Artículo 13. Capacidad para contratar

Podrán optar a la adjudicación del presente contrato las personas naturales o jurídicas, españolas o extranjeras, a título individual o en unión temporal de empresarios, que tengan plena capacidad de obrar, que no estén incurso en las prohibiciones e incompatibilidades señaladas en la Ley 9/2017, de 8 de noviembre, de Contratos del Sector Público (LCSP), y que acrediten su solvencia económica, financiera y técnica o profesional.

Los contratistas deberán contar, asimismo, con la habilitación empresarial o profesional que, en su caso, sea exigible para la realización de las prestaciones que constituyan el objeto de este contrato.

Las personas jurídicas solo podrán ser adjudicatarias de contratos cuyas prestaciones estén comprendidas dentro de los fines, objeto o ámbito de actividad que, a tenor de sus estatutos o reglas fundacionales, les sean propios.

Los licitadores deberán disponer de una organización con elementos personales o materiales suficientes para la debida ejecución del contrato.

13.1 Empresas comunitarias o de Estados signatarios del Acuerdo sobre el Espacio Económico Europeo.



Tendrán capacidad para contratar las empresas que, con arreglo a la legislación del Estado en que estén establecidas, se encuentren habilitadas para realizar la prestación de que se trate. Cuando la legislación del Estado en que se encuentren establecidas estas empresas exija una autorización especial o la pertenencia a una determinada organización para poder prestar el servicio de que se trate, deberán acreditar que cumplen este requisito.

13.2 Empresas no comunitarias.

Sin perjuicio de la aplicación de las obligaciones derivadas de acuerdos internacionales, las personas físicas o jurídicas de Estados no pertenecientes a la Unión Europea o de Estados signatarios del Acuerdo sobre el Espacio Económico Europeo deberán justificar mediante informe, que el Estado de procedencia de la empresa extranjera admite a su vez la participación de empresas españolas en la contratación de los entes del sector público asimilables a los enumerados en el artículo 3 de la LCSP, en forma sustancialmente análoga. Dicho informe será elaborado por la correspondiente Oficina Económica y Comercial de España en el exterior que se acompañará a la documentación que se presente.

13.3 Uniones de empresarios

Podrán contratar con el sector público las uniones de empresarios que se constituyan temporalmente al efecto, sin que sea necesaria la formalización de las mismas en escritura pública hasta que se haya efectuado la adjudicación del contrato a su favor.

Los empresarios que deseen concurrir integrados en una unión temporal deberán aportar un documento de compromiso en el que se indiquen los nombres y circunstancias de los que constituyan y la participación de cada uno, así como que asumen el compromiso de constituirse formalmente en unión temporal en caso de resultar adjudicatarios del contrato. El citado documento ha de estar firmado por los representantes de cada una de las empresas que componen la unión.

Los empresarios que concurren agrupados en uniones temporales quedarán obligados solidariamente y deberán nombrar un representante o apoderado único de la unión con poderes bastantes para ejercitar los derechos y cumplir las obligaciones que del contrato se deriven hasta la extinción del mismo, sin perjuicio de la existencia de poderes mancomunados que puedan otorgar para cobros y pagos de cuantía significativa.

En el supuesto de que el contrato se adjudicase a una unión temporal de empresarios, ésta acreditará su constitución en escritura pública, así como el NIF asignado a dicha unión, una vez efectuada la adjudicación del contrato a su favor. En todo caso, la duración de la unión será coincidente, al menos, con la del contrato hasta su extinción.

13.4 Condiciones especiales de compatibilidad

- No podrán participar en la presente licitación las empresas o profesionales que hubieran participado previamente en la elaboración de las especificaciones técnicas o de los documentos preparatorios del contrato o hubieran asesorado a la Cámara de Comercio de España durante la participación del procedimiento de contratación, siempre y cuando su participación pudiera falsear la competencia o implicar un trato privilegiado con respecto al resto de las empresas licitadoras.

13.5 Acreditación de la aptitud para contratar



El cumplimiento de estos requisitos previos se acreditará con la presentación de la Declaración Responsable según modelo del Anexo B de las presentes Condiciones Básicas de Contratación, sin perjuicio de que la Cámara de Comercio de España pueda solicitar en cualquier momento a cualquier licitador cuando considere que existen dudas razonables sobre la vigencia o fiabilidad de la declaración o cuando resulte necesario para el buen desarrollo del procedimiento, la documentación acreditativa de lo manifestado en la declaración responsable. Los modelos a cumplimentar indicados en las presentes Condiciones serán de Obligado cumplimiento.

Artículo 14. Procedimiento

El contrato se adjudicará por procedimiento simplificado con publicidad, tramitándose el expediente al amparo de lo establecido en las Instrucciones Internas de Contratación de la Cámara de Comercio de España.

Finalizado el plazo de presentación de proposiciones, la unidad gestora que promueva la contratación, valorará la documentación recibida en función de los criterios señalados en el artículo 15 siguiente y elevará al Órgano de Contratación la propuesta de adjudicación del contrato.

Los licitadores interesados podrán tener acceso a la información sobre los precios ofertados una vez abierto el sobre que contiene la oferta económica.

Si en el ejercicio de sus funciones la unidad gestora que promueva la contratación, o en su defecto el órgano de contratación, tuviera indicios fundados de conductas colusorias en el procedimiento de contratación, en el sentido definido en el artículo 1 de la Ley 15/2007, de 3 de julio, de Defensa de la Competencia, los trasladará con carácter previo a la adjudicación del contrato a la Comisión Nacional de los Mercados y la Competencia, a efectos de que a través de un procedimiento sumarísimo se pronuncie sobre aquellos. La remisión de dichos indicios tendrá efectos suspensivos en el procedimiento de contratación.

La unidad gestora que promueva la contratación elevará al Órgano de Contratación su propuesta sobre la oferta que haya obtenido la mayor puntuación en función de los criterios de adjudicación definidos (en adelante, mejor oferta). Si el Órgano de Contratación estuviera conforme con la propuesta del área gestora, procederá a requerir al licitador que haya presentado mejor oferta para que, en el plazo máximo de diez (10) días hábiles a contar desde el siguiente a aquel en que hubiera recibido el requerimiento, presente la documentación señalada en el artículo 20 de las presentes Condiciones Básicas de Contratación. En caso de no cumplir este licitador, en tiempo y forma a juicio de la Cámara de Comercio de España, con el referido requerimiento, se entenderá que ha retirado su oferta, procediéndose en ese caso a recabar la misma documentación al licitador siguiente, por el orden en que hayan quedado clasificadas las ofertas.

Una vez presentada la documentación solicitada en tiempo y forma, el Órgano de Contratación resolverá a su favor la adjudicación procediéndose a publicar la misma en el Perfil de Contratante de la Cámara de Comercio de España y se notificará al resto de licitadores la adjudicación.



Por tanto, el licitador que haya presentado la mejor oferta para la Cámara de Comercio de España no adquirirá derecho alguno a su favor frente a la Cámara de Comercio de España hasta que no presente la documentación requerida y se publique y notifique la adjudicación y se firme el correspondiente contrato.

Dicha adjudicación tendrá lugar en el plazo máximo de 60 días a contar desde la finalización del plazo de presentación de ofertas, si bien, el Órgano de Contratación podrá decidir no adjudicar o celebrar el contrato (por razones de interés público) o desistir del procedimiento (por infracciones del procedimiento no subsanables) en cualquier momento antes de su formalización, notificando esta decisión a los licitadores que hayan presentado su oferta.

Asimismo, el Órgano de Contratación se reserva el derecho a declarar desierta la licitación si las ofertas o la documentación presentadas no reúnen a su juicio, las condiciones mínimas en cuanto a solvencia, características técnicas o idoneidad en los precios ofertados. También podrá la Cámara de Comercio de España anular la adjudicación antes de la firma del contrato, si el adjudicatario incumple a juicio de la Cámara de Comercio de España cualquiera de los requisitos exigidos en la Convocatoria o en las presentes Condiciones o aquellos compromisos incluidos en su oferta. Igualmente, en este supuesto, el Órgano de Contratación podrá efectuar una nueva adjudicación al licitador o licitadores siguientes a aquel, por el orden que hayan quedado clasificadas sus ofertas en la valoración, siempre que ello fuere posible y que el nuevo licitador seleccionado preste su conformidad.

Artículo 15. Criterios de valoración de ofertas

15.1 Criterios automáticos, valorables mediante la aplicación de fórmulas

El contrato se adjudicará a quien presente la mejor oferta.

Para ello se tomará en consideración la oferta económica que sea más ventajosa, de acuerdo con el siguiente criterio:

Oferta económica. Hasta 100 puntos:

Regla para la valoración económica del precio global:

La puntuación máxima se concederá a la empresa con mejor propuesta económica resultante de aplicar la siguiente fórmula:

$$P = \frac{X * \min}{Of}$$

Donde:

P es la puntuación obtenida



X es la mayor cantidad de puntos que pueden obtenerse en este apartado

Min es la oferta más baja de todas las presentadas

Of es la oferta correspondiente al licitador que se valora

15.2 Criterios de desempate.

En caso de empate en la puntuación obtenida por dos o más licitadores, éste se resolverá mediante la aplicación por orden de los siguientes criterios sociales referidos al momento de finalizar el plazo de presentación de ofertas:

1º Mayor porcentaje de trabajadores con discapacidad o en situación de exclusión social en la plantilla de cada una de las empresas, primando en caso de igualdad, el mayor número de trabajadores fijos con discapacidad en plantilla, o el mayor número de personas trabajadoras en inclusión en la plantilla.

2º Menor porcentaje de contratos temporales en plantilla de cada una de las empresas.

3º Mayor porcentaje de mujeres empleadas en la plantilla de cada una de las empresas.

4º El sorteo, en caso de que la aplicación de los anteriores criterios no hubiera dado lugar al desempate.

La documentación acreditativa de los criterios de desempate a que se refiere el presente apartado será aportada por los licitadores en el momento que se produzca el empate y no con carácter previo.

15.3 Ofertas anormalmente bajas.

El criterio económico será tomado en consideración a efectos de apreciar, en su caso, que la proposición no puede ser cumplida como consecuencia de ofertas anormales. A tal efecto, se considerarán ofertas anormalmente bajas aquellas proposiciones que se encuentran en los siguientes supuestos:

a) Cuando, concurriendo un solo licitador, sea inferior al presupuesto base de licitación en más de 25 unidades porcentuales.

b) Cuando concurren dos licitadores, la que sea inferior en más de 20 unidades porcentuales a la otra oferta.

c) Cuando concurren tres licitadores, las que sean inferiores en más de 10 unidades porcentuales a la media aritmética de las ofertas presentadas. No obstante, se excluirá para el cómputo de dicha media la oferta de cuantía más elevada cuando sea superior en más de 10 unidades porcentuales a dicha media. En cualquier caso, se considerará desproporcionada la baja superior a 25 unidades porcentuales.



d) Cuando concurren cuatro o más licitadores, las que sean inferiores en más de 10 unidades porcentuales a la media aritmética de las ofertas presentadas. No obstante, si entre ellas existen ofertas que sean superiores a dicha media en más de 10 unidades porcentuales, se procederá al cálculo de una nueva media sólo con las ofertas que no se encuentren en el supuesto indicado. En todo caso, si el número de las restantes ofertas es inferior a tres, la nueva media se calculará sobre las tres ofertas de menor cuantía.

Cuando se identifique una proposición que se encuentre incurso en presunción de anormalidad, se dará audiencia al licitador que la haya presentado para que, en un plazo máximo de 72 horas a contar desde el día siguiente a dicha notificación (sin contar sábados y festivos), justifique y desglose razonada y detalladamente el bajo nivel de precios, o de costes, o cualquier otro parámetro en base al cual se haya definido la anormalidad de la oferta, mediante la presentación de aquella información y documentación que resulten pertinentes a estos efectos. En particular, deberá presentar la justificación de los bajos costes en lo que se refieren a los siguientes valores:

- El ahorro que permita el procedimiento de fabricación, los servicios prestados o el método de construcción.
- Las soluciones técnicas adoptadas y las condiciones excepcionalmente favorables que disponga para ejecutar la prestación,
- La innovación y la originalidad de las soluciones propuestas,
- El respeto de obligaciones que resulten aplicables en materia medioambiental, social o laboral, y de subcontratación, no siendo justificables precios por debajo de mercado.
- O la posible obtención de una ayuda de Estado.

El área gestora que promueva la contratación evaluará toda la información y documentación proporcionada por el licitador en plazo y, elevará de forma motivada la correspondiente propuesta de aceptación o rechazo al órgano de contratación. De considerar el órgano de contratación que efectivamente la oferta es anormalmente baja podrá determinar su exclusión.

En todo caso, se rechazarán las ofertas si se comprueba que son anormalmente bajas porque vulneran la normativa sobre subcontratación o no cumplen las obligaciones aplicables en materia medioambiental, social o laboral, nacional o internacional, incluyendo el incumplimiento de los convenios colectivos sectoriales vigentes.

Asimismo, se entenderá en todo caso que la justificación no explica satisfactoriamente el bajo nivel de los precios o costes propuestos por el licitador cuando esta sea incompleta o se fundamente en hipótesis o prácticas inadecuadas desde el punto de vista técnico, jurídico o económico.

Cuando el licitador que hubiese estado en presunción de anormalidad resultara adjudicatario de la licitación, la Cámara de Comercio de España establecerá los mecanismos adecuados para realizar el seguimiento pormenorizado de la ejecución del mismo, con el objetivo de garantizar la correcta ejecución del contrato sin que produzca una merma en la calidad de los servicios contratados.



Artículo 16. Aspectos legales

16.1 Régimen jurídico aplicable al contrato

De conformidad con lo dispuesto en el artículo 2.2 de la Ley 4/2014, de 1 de abril, Básica de Cámaras, Oficiales de Comercio, Industria, Servicios y Navegación, la contratación y el régimen patrimonial de las Cámaras se regirá por el Derecho privado y habilitando un procedimiento que garantice las condiciones de publicidad, transparencia y no discriminación.

Dado el origen comunitario de los fondos aplicables a los Programas gestionados por la Cámara de Comercio de España, en el marco de los Fondos Europeos en el periodo 2014-2020, este contrato deberá someterse a las disposiciones del Tratado de la Unión Europea y a los actos fijados en virtud del mismo, y será coherente con las actividades políticas y prioridades comunitarias en pro de un desarrollo sostenible y mejora del medio ambiente, debiendo promover el crecimiento, la competitividad, el empleo y la inclusión social, así como la igualdad entre hombres y mujeres de conformidad con lo dispuesto en el Reglamento (UE) nº 1303/2013 del parlamento Europeo y del Consejo de 17 de diciembre de 2013, por el que se establecen las disposiciones comunes al Fondo Europeo de Desarrollo Regional, al Fondo Social Europeo y al Fondo de Cohesión, al Fondo Europeo Agrícola de Desarrollo Rural y al Fondo Europeo Marítimo y de la Pesca, y por el que se establecen disposiciones generales relativas al Fondo Europeo de Desarrollo Regional, al Fondo Social Europeo, al Fondo de Cohesión y al Fondo Marítimo y de la Pesca y se deroga el Reglamento (CE) nº 1083/2006, del Consejo.

El procedimiento de contratación se regirá por las Instrucciones Internas de Contratación de la Cámara de Comercio de España.

En todo caso, el contrato que la Cámara de Comercio de España suscriba con el contratista tendrá carácter privado.

16.2 Jurisdicción competente

En cuanto a la resolución de posibles controversias, el orden jurisdiccional civil será el competente para resolver cualquier cuestión relativa a la preparación, adjudicación, validez, eficacia, interpretación, cumplimiento y extinción del contrato.

16.3 Protección de Datos de Carácter Personal

La empresa adjudicataria y su personal están obligados a guardar secreto profesional respecto a los datos de carácter personal de los que puedan tener conocimiento por razón de la prestación del contrato, obligación que subsistirá aún después de la finalización del mismo, en los términos establecidos en la normativa que resulte de aplicación en materia de protección de datos.

El adjudicatario deberá formar e informar a su personal de las obligaciones que en materia de protección de datos estén obligados a cumplir en el desarrollo de sus tareas para la prestación del contrato, en especial las derivadas del deber de secreto, respondiendo la



empresa adjudicataria personalmente de las infracciones legales en que por incumplimiento de sus empleados se pudiera incurrir.

Si el contrato adjudicado implica el tratamiento de datos de carácter personal en la ejecución del mismo se deberá respetar el Reglamento (UE) 2016/679 del Parlamento Europeo y del Consejo de 27 de abril de 2016 por el que se deroga la Directiva 95/46/CE (Reglamento general de protección de datos) y la Ley Orgánica 3/2018, de 5 de diciembre de Protección de Datos Personales y garantía de los derechos digitales y su normativa de desarrollo en lo que proceda.

16.4 Confidencialidad

El adjudicatario ejecutará el contrato en los términos previstos en las presentes Condiciones Básicas de Contratación y en el contrato, realizando de manera competente y profesional el objeto de éste, cumpliendo los niveles de calidad exigidos.

Toda la información o documentación que el adjudicatario obtenga de la Cámara de Comercio de España o de otros agentes para la ejecución del contrato, y en ejecución del mismo, tendrá carácter confidencial y no podrá ser comunicada a terceros sin el consentimiento previo y por escrito.

El adjudicatario será responsable del cumplimiento de las obligaciones de confidencialidad del personal a su servicio y cualesquiera personas o entidades que sean colaboradoras o subcontratadas por él.

El adjudicatario se compromete a mantener durante la vigencia del contrato y tras la finalización del mismo, el secreto y la confidencialidad de cuantos datos e informaciones obtenga de la Cámara de Comercio de España o en virtud de los servicios que le son contratados, asumiendo dicha responsabilidad ante la Cámara de Comercio de España y respecto de todo el personal que intervenga en los mismos.

A tal efecto, el adjudicatario informará a su personal y colaboradores de las obligaciones de confidencialidad y protección de datos, que serán de obligado cumplimiento para aquellos, quienes suscribirán con la Cámara de Comercio de España los compromisos necesarios con el fin de asegurar el cumplimiento de tales obligaciones.

La Cámara de Comercio de España no podrá divulgar la información facilitada por los licitadores que estos hayan declarado confidencial en el momento de presentar su oferta y se refiera a secretos técnicos o comerciales a los aspectos reservados de las ofertas o a otras informaciones cuyo contenido pueda ser utilizado para falsear la competencia. Este deber de confidencialidad no podrá extenderse a todo el contenido de la oferta del adjudicatario ni a todo el contenido de los informes y documentación que, en su caso, genere el órgano de contratación en el curso del procedimiento de licitación, ni podrá impedir la divulgación pública de determinados aspectos no confidenciales de los contratos en los casos que la misma resulta legalmente exigible.

16.5 Subcontratación



Las empresas que pretendan subcontratar parte de las prestaciones reguladas en las presentes Condiciones Básicas de Contratación deberán hacer constar dicha circunstancia en su propuesta, indicando la parte de las prestaciones que se propongan subcontratar a terceros, así como los subcontratistas propuestos, que deberán certificar documentalmente la existencia de tales acuerdos.

La celebración de los subcontratos estará sometida al cumplimiento de los siguientes requisitos:

(i) Que el contratista haya informado en su oferta a la Cámara de Comercio de España previamente y por escrito de la parte del contrato que tenga previsto subcontratar, señalando el nombre o perfil empresarial, definido por referencia a las condiciones de solvencia profesional o técnica de los subcontratistas a los que vaya a encomendar su realización.

(ii) En todo caso, el contratista deberá comunicar por escrito, tras la adjudicación del contrato y, a más tardar, cuando se inicie la ejecución de este, al órgano de contratación, la intención de celebrar subcontratos, señalando la parte de la prestación que se pretende subcontratar y la identidad, datos de contacto y representante o representantes legales del subcontratista, y justificando suficientemente la aptitud de este para ejecutarla por referencia a los elementos técnicos y humanos de que se dispone y a su experiencia, y acreditando que el mismo no se encuentra incurso en prohibición de contratar a las que se refiere el artículo 71 de la LCSP.

El contratista principal deberá notificar por escrito a La Cámara de Comercio de España cualquier modificación que sufra esta información durante la ejecución del contrato principal, y toda la información necesaria sobre los nuevos subcontratistas.

(iii) Los subcontratos que no se ajusten a los indicado en la oferta, por celebrarse con empresarios distintos de los indicados nominativamente en la misma o por referirse a partes de la prestación diferentes a las señaladas en ella, no podrán celebrarse hasta que transcurran veinte días desde que se hubiere cursado la notificación y aportado las justificaciones a que se refiere el apartado anterior, salvo que con anterioridad hubiesen sido autorizados expresamente, siempre que la Cámara de España no hubiese notificado dentro de este plazo su oposición a los mismos.

La infracción de las condiciones para proceder a la subcontratación, así como la falta de acreditación de la aptitud del subcontratista, tendrá, entre otras, alguna de las siguientes consecuencias:

- a) La imposición al contratista de una penalidad de hasta el 50% del importe del subcontrato.
- b) La resolución del contrato.

Los subcontratistas quedarán obligados sólo ante el contratista, que asumirá, por tanto, la total responsabilidad de la ejecución total del Contrato frente a la Cámara de Comercio de España.

El contratista se obliga a abonar a los subcontratistas el pago del precio en los términos y plazos pactados. Los subcontratistas no podrán reclamar a la Cámara de Comercio de España en ningún caso, el incumplimiento de pago por parte del contratista.



El conocimiento que tenga la Cámara de Comercio de España de los subcontratos celebrados en virtud de las comunicaciones previstas en esta condición, no alterarán la responsabilidad exclusiva del contratista.

En ningún caso podrá concertarse por el contratista la ejecución parcial del contrato con personas inhabilitadas para contratar de acuerdo con el ordenamiento jurídico comprendidas en alguno de los supuestos del artículo 71 de la LCSP.

El contratista deberá informar a los representantes de los trabajadores de la subcontratación, de acuerdo con la legislación laboral.

16.6 Medios técnicos y humanos de la empresa adjudicataria

El adjudicatario declara que cuenta con una organización propia y estable, viabilidad económica y medios materiales y personales necesarios para el desarrollo de la actividad contratada.

El adjudicatario se compromete a asignar al servicio objeto de las presentes Condiciones Básicas de Contratación, los medios técnicos y personales necesarios para la correcta realización del servicio.

El personal que el adjudicatario asigne para la prestación de este servicio estará compuesto por profesionales expertos en la realización de las funciones específicas que deban desarrollar, asumiendo el adjudicatario total responsabilidad respecto a la selección y formación de estos profesionales para la correcta prestación del servicio.

La descripción del equipo de los profesionales que la empresa vaya a asignar al servicio deberá ser detallada en la oferta, incluyendo el Curriculum Vitae que se ofrece. Esta información se presentará en el Sobre 2.

El adjudicatario deberá contar con el personal preciso que cubra las posibles bajas o sustituciones de los profesionales que inicialmente asigne a la prestación del servicio. Los sustitutos deberán contar con al menos la misma cualificación y experiencia que el personal inicialmente asignado al servicio.

Durante el periodo de vigencia del contrato, el adjudicatario garantizará la estabilidad del equipo asignado. Si durante este periodo se produjeran sustituciones superiores al cincuenta por ciento (50%) del total del equipo, La Cámara de Comercio de España podrá instar la resolución del contrato.

La incorporación, sustitución o baja de las personas designadas por el adjudicatario requerirá la previa autorización de la Cámara de Comercio de España.

16.7 Responsable del contrato

El Órgano de Contratación designará un responsable del contrato, al cual le podrá atribuir las funciones de coordinar, supervisar y controlar su ejecución y adoptar las decisiones y dictar las instrucciones necesarias con el fin de asegurar la correcta ejecución pactada.



Artículo 17. Resolución del contrato

La Cámara de Comercio de España resolverá el contrato cuando (sin ánimo exhaustivo o excluyente) concorra alguna de las circunstancias siguientes:

- a) La muerte o incapacidad sobrevenida del contratista individual o la extinción de la personalidad jurídica de la sociedad contratista.
- b) El mutuo acuerdo entre la Cámara de Comercio de España y el contratista.
- c) En el caso de que durante la ejecución del contrato, y como consecuencia de actuaciones de terceros, la ejecución del contrato deviniera técnica o económicamente inviable, procederá, a juicio razonado de la Cámara de Comercio de España, la resolución del contrato, abonándose al contratista exclusivamente por los trabajos encargados por la Cámara de Comercio de España y efectivamente ejecutados por el contratista hasta el momento en que la Cámara de Comercio de España acuerde la resolución, sin que por tal motivo proceda indemnización o reclamación de cualquier índole por parte del contratista a la Cámara de Comercio de España.
- d) La demora por el contratista en el cumplimiento del plazo de ejecución de los trabajos objeto del contrato.
- e) La imposibilidad de ejecutar la prestación en los términos inicialmente pactados, cuando no sea posible modificar el contrato conforme al artículo 205 de la LCSP.
- f) El impago durante la ejecución del contrato, de los salarios por parte del contratista a los trabajadores que estuvieran participando en la misma, o el incumplimiento de las condiciones establecidas en los Convenios colectivos en vigor para estos trabajadores también durante la ejecución del contrato.

El acaecimiento de cualquiera de estas causas, en los términos establecidos, facultará a la Cámara de Comercio de España para dar por resuelto el contrato, con la indemnización de daños y perjuicios y demás efectos que procedan a su favor conforme a estas Condiciones Básicas de Contratación y a la normativa aplicable, pudiendo, además, optar por la ejecución subsidiaria, realizando las obligaciones incumplidas o continuando la ejecución de los trabajos por sí o a través de las personas o empresas que determine, a costa del contratista.

Artículo 18 Presentación de proposiciones

18.1 Forma y Contenido de las proposiciones

Las proposiciones constarán de dos sobres cerrados y firmados por el licitador o persona que lo represente, debiendo figurar en el exterior de cada uno de ellos el nombre del expediente al que licita, el nombre y apellidos del licitador o razón social de la empresa, su correspondiente NIF, dirección postal, correo electrónico, teléfono, fax, nombre del representante legal y nombre de la persona de contacto.

- Sobre Nº 1: Documentación acreditativa de los requisitos previos, según se detalla en el Anexo B.
- Sobre Nº 2: Proposición económica (Anexo C). Se incluirá también Anexo D Declaración de Subcontratación y Curriculum vitae de acuerdo con lo previsto en la Cláusula 16.6.

Cada sobre se identificará con la siguiente leyenda:



Expte. N°0027/2021

Objeto: Servicios de auditoría del Proyecto InvestMed

Dirigido a: Obdulio Tabera

Con el fin de poder notificar cualquier incidencia, se ruega a los licitadores que incluyan en el exterior del sobre la siguiente información:

Licitador:

Dirección postal:

Correo electrónico:

Teléfono:

Fax:

Nombre del representante legal:

Nombre de la persona de contacto:

En la documentación a presentar se adjuntará el modelo de presentación de oferta fijado en el Anexo A

Los licitadores deberán identificar, de entre la información incluida en su oferta, aquella que por su naturaleza deba ser declarada confidencial sin que pueda realizarse una referencia genérica a la totalidad de su oferta.

Sin excepción, las declaraciones y/o anexos que se mencionan en las presentes Condiciones Básicas de Contratación serán firmadas por el representante de la empresa licitadora que formula la oferta.

18.2 Lugar y plazo de presentación

Las proposiciones deberán entregarse, en el registro de la sede de la Cámara de Comercio de España, en la calle Ribera del Loira, 12 – 28042 (Madrid).

Horario oficial de Registro:

-Lunes a jueves de 09:00 a 14:00 horas

-Viernes de 09:00 a 13:00 horas

Fecha límite de presentación: La fecha límite de presentación de ofertas se indicará en el anuncio de esta licitación que se publicará en el perfil del contratante de la Cámara de España.

18.3 Otras cuestiones a tener en cuenta



La presentación de proposiciones, supone por parte de los candidatos, la aceptación incondicional de las Condiciones Básicas de Contratación que rigen el presente contrato, sin salvedad alguna.

No podrá presentarse más de una proposición por candidato, considerándose incluidas en este supuesto las presentadas por dos entidades integrantes de un mismo grupo empresarial en el que una de ellas ejerza el control sobre la otra, en los términos previstos en la legislación mercantil. Tampoco podrá suscribir ninguna proposición en unión temporal con otros empresarios si lo ha hecho individualmente, o figurar en más de una unión temporal de empresarios. La contravención de esta prohibición dará lugar a la inadmisión de todas las proposiciones por él suscritas.

Cuando las proposiciones se envíen por correo postal o a través de una empresa de mensajería, el licitador deberá en este caso justificar la fecha de imposición del envío y anunciar, dentro de las 24 horas siguientes, a la Cámara de Comercio de España tal circunstancia mediante correo electrónico o fax.

A estos efectos se entenderá como la única habilitada para recibir tal anuncio, la Cámara de España, cuyo fax es el (+34 91 590 69 08) y el correo electrónico Obdulio.tabera@camara.es

Transcurridos los diez días naturales siguientes a la fecha de finalización del plazo de presentación de ofertas sin haberse recibido en la sede de la Cámara de Comercio de España la proposición, ésta no será admitida en ningún caso.

Artículo 19 Aclaraciones sobre las presentes condiciones básicas de contratación y sobre las ofertas presentadas

A fin de aclarar las dudas que pudieran suscitarse en relación con cualquier de las condiciones de este documento, la Cámara de Comercio de España pone a disposición de todos los interesados en tomar parte de la licitación la siguiente dirección de correo electrónico del Departamento de Auditoría interna (Obdulio.tabera@camara.es). Para ello deberá hacerse expresa mención al número del procedimiento.

La Cámara de Comercio de España podrá recabar la información sobre aquellos aspectos incompletos, dudosos o defectuosos, referidos a errores u omisiones materiales, que puedan observarse en la proposición presentada por los licitadores, quienes efectuarán las aclaraciones o subsanarán los defectos en un plazo máximo de tres (3) días hábiles a partir del siguiente a la notificación de los mismos. Dichas aclaraciones en ningún caso comportarán la modificación de la oferta presentada.

Artículo 20 Documentación a aportar por el licitador que presente la mejor oferta con carácter previo a la adjudicación

a) En caso de ser persona jurídica española o comunitaria.

- Nombre y copia del poder del firmante del contrato.
- Certificados de Seguridad Social y Agencia Tributaria, de encontrarse al corriente del pago de sus obligaciones sociales y tributarias, actualizados en el momento de la presentación.



- En caso de tener intención de subcontratar y de disponer ya de la información necesaria, deberá comunicar las tareas o perfiles a subcontratar y el porcentaje de contratación que subcontrata. Deberá remitir asimismo Certificados de Seguridad Social y Agencia Tributaria de cada subcontratista, así como declaración responsable de cada uno de ellos.

b) En caso de ser persona física:

- Copia del DNI.
- Certificados de Seguridad Social y Agencia Tributaria, de encontrarse al corriente del pago de sus obligaciones sociales y tributarias, actualizados en el momento de la presentación.
- Copia del alta en el IAE.
- En caso de tener intención de subcontratar y de disponer ya de la información necesaria, deberá comunicar las tareas o perfiles a subcontratar y el porcentaje de contratación que subcontrata. Deberá remitir asimismo Certificados de Seguridad Social y Agencia Tributaria de cada subcontratista, así como declaración responsable de cada uno de ellos.

c) En caso de persona física o jurídica extranjera no comunitaria:

Las personas físicas o jurídicas de Estados no pertenecientes a la Unión Europea o de Estados signatarios del Acuerdo sobre el Espacio Económico Europeo deberán justificar mediante informe que el Estado de procedencia de la empresa extranjera admite a su vez la participación de empresas españolas en la contratación con los entes del sector público asimilables a los enumerados en el artículo 3 de la LCSP, en forma sustancialmente análoga. Dicho informe será elaborado por la correspondiente Oficina Económica y Comercial de España en el exterior y se acompañará a la documentación que se presente.

En el Informe se hará constar, previa acreditación por la empresa, que figuran inscritas en el Registro local profesional, comercial o análogo, o en su defecto, que actúan con habitualidad en el tráfico local en el ámbito de las actividades a las que se extiende el objeto del contrato.

Las empresas extranjeras presentarán su documentación traducida de forma oficial al castellano.



ANEXO A. MODELO DE PRESENTACIÓN DE OFERTA

D./Dña., con D.N.I. núm., mayor de edad, en nombre y representación decon N.I.F núm.....y domicilio en en su calidad de.....

Declara que es conocedor/a de las Condiciones Básicas de Contratación que han de regir la (EXPEDIENTE nº/.....)", según procedimiento aprobado por la Cámara de Comercio de España y aceptando íntegramente el contenido de los mismos.

a) Presenta la documentación exigida por los Pliegos, en dos sobres cuyo contenido es el siguiente:

i. DOCUMENTACIÓN ACREDITATIVA DEL CUMPLIMIENTO DE LOS REQUISITOS PREVIOS

ii. PROPOSICIÓN ECONÓMICA Y DECLARACIÓN DE SUBCONTRATACION, de acuerdo al formato de los anexos C y D.

b) Solicita que se tenga por presentada dicha documentación y por reconocida la condición de participante en este proceso de selección [*a él mismo / a la sociedad ...*].

En, a ... de de

[Firma y rúbrica]

Datos de contacto.

Teléfono y FAX:

Dirección:

E-mail:



ANEXO B. MODELO DE DECLARACIÓN RESPONSABLE

D./Dña., con D.N.I. núm., mayor de edad, en nombre y representación de con NIF núm y domicilio en, en su calidad de.....

Declara que es conocedor/a de las Condiciones Básicas de la Contratación que han de regir la “..... (EXPEDIENTE nº/.....)” según procedimiento aprobado por la Cámara de Comercio de España, y aceptando íntegramente el contenido de los mismos,

DECLARA, BAJO SU RESPONSABILIDAD

1. CAPADIDAD DE OBRAR Y PODER DE REPRESENTACIÓN

Que la empresa a la que representa, está válidamente constituida y que conforme a su objeto social puede presentarse a la licitación, así como que el firmante de esta declaración ostenta la debida representación para la presentación de esta oferta.

En el caso de empresas no españolas de Estados miembros de la Unión Europea o Estados signatarios del Acuerdo sobre el Espacio Económico Europeo (retirar si no procede):

Que la empresa a la que representa, con arreglo a la legislación del Estado en que está establecida, se encuentra habilitada para realizar la prestación del objeto, así como que el firmante de esta declaración ostenta la debida representación para la presentación de la oferta.

2. PROHIBICIONES O INCOMPATIBILIDADES

Que la empresa a la que representa no está incurso en ninguna de las prohibiciones establecidas en el artículo 71 de la Ley 9/2017, de 8 de noviembre, de Contratos del Sector Público.

3. OBLIGACIONES TRIBUTARIAS Y CON LA SEGURIDAD SOCIAL

Igualmente declara que la citada empresa se encuentra al corriente en el cumplimiento de las obligaciones tributarias y con la Seguridad Social, impuestas por las disposiciones vigentes, comprometiéndose, en caso de resultar la suya la mejor oferta para la Cámara de



Comercio de España, a presentar en un plazo máximo de diez (10) días hábiles a contar desde su requerimiento, la justificación o acreditación de este requisito.

En el caso de empresas no españolas de Estados miembros de la Unión Europea o Estados signatarios del Acuerdo sobre el Espacio Económico Europeo (retirar si no procede):

Igualmente declara que la citada empresa se encuentra al corriente del cumplimiento de las obligaciones tributarias impuestas por las disposiciones vigentes en el Estado en el que esté establecida, comprometiéndose, en caso de resultar la suya la mejor oferta para la Cámara de Comercio de España, a presentar en el plazo máximo de diez días (10) días hábiles a contar desde su requerimiento, la justificación o acreditación de este requisito.

4. SOMETIMIENTO A TRIBUNALES ESPAÑOLES (sólo para empresas extranjeras)

Que mediante la presente declaración se acata el sometimiento a la Jurisdicción de los Juzgados y Tribunales españoles de cualquier orden, para todas las incidencias que de modo directo o indirecto pudieran surgir del contrato, con renuncia, en su caso, al fuero jurisdiccional extranjero que pudiera corresponder.

5. DATOS DE LA DIRECCIÓN DE CORREO ELECTRÓNICO PARA RECIBIR NOTIFICACIONES

Que, a efectos de notificaciones, consiente expresamente la utilización del correo electrónico como medio preferente de comunicación, y por tanto solicita que las notificaciones en el presente procedimiento se realicen en la siguiente dirección de correo electrónico:

Y para que así conste, firmo esta declaración,

En, a ... de de

[Firma y rubrica]

El firmante acredita la veracidad de la información arriba indicada



ANEXO C. MODELO DE PROPOSICION ECONOMICA

D./Dña., con DNI nº ,mayor de edad, en nombre y representación de con domicilio social en y NIF nº en relación con el procedimiento de contratación convocado por la Cámara de Comercio de España, se compromete a tomar a su cargo la ejecución del mismo, con estricta sujeción a sus requisitos, condiciones y obligaciones, en el plazo total de, por un precio de euros (en número), al que corresponde por IVA la cuantía de euros, (en número), totalizándose la oferta eneuros (en número), según el desglose que se presenta a continuación, todo ello de acuerdo con lo establecido en las Condiciones Básicas de la Contratación que sirven de base a la convocatoria, cuyo contenido declara conocer y acepta plenamente.

[A modo de ejemplo Precio global ofertado para el plazo de ejecución del contrato

Precio global: _____ euros (IVA excluido, con dos decimales) () (**)*

Importe de IVA (..%): _____ euros (con dos decimales)

Importe total: _____ euros (IVA incluido, con dos decimales)

El precio global ofertado corresponde con el siguiente desglose:

() El importe global ofertado no puede ser superior al presupuesto máximo de licitación:.....€ (IVA excluido).*

*(**) Éste será el importe sobre el que se aplicará la fórmula de valoración del precio ofertado descrita en la Cláusula 15.*

En, a de de

Firma del licitador.



ANEXO D. MODELO DE DECLARACIÓN DE SUBCONTRATACIÓN

D./Dña., con D.N.I. núm., mayor de edad, en nombre y representación de con NIF núm y domicilio en, en su calidad de.....,

Declara que es conocedor/a de las Condiciones Básicas de Contratación que han de regir la “..... (EXPEDIENTE nº/.....)” según procedimiento aprobado por la Cámara de Comercio de España, y aceptando íntegramente el contenido de los mismos,

DECLARA, BAJO SU RESPONSABILIDAD

Señalar lo que proceda:

- Que en el momento de presentación de esta oferta no tiene intención de subcontratar ninguna parte de la prestación
- Que en el momento de presentación de esta oferta tiene la intención de subcontratar las tareas/perfiles siguientes, que se llevarán a cabo con el/los subcontratista/s indicado/s a continuación, que tiene/n la solvencia profesional o técnica suficiente para realizar la prestación (*especificar, incluyendo la empresa con la que se subcontrata y porcentaje sobre el total del contrato*)

Tarea / perfil	Empresa	Porcentaje

Tras la adjudicación se deberá aportar Declaración responsable de los subcontratistas junto con la acreditación de estar los mismos al corriente de sus obligaciones con AEAT y Seguridad Social

En....., ade.....de.....

FIRMA

ANEXO E



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Expenditure and revenue verification procedure

ENI CBC MED PROGRAMME 2014-2020

09.12.2019



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Introduction

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

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

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

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

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

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

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

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

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

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

Responsibilities of the Parties to the Engagement

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



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

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

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

Engagement Type and Objective

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

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

Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

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

Evidence and Documentation

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

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



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

Reporting

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

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

General Procedures

1.1 Terms and Conditions of the Grant Contract

The Auditor:

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

1.2 Verification evidence

When performing the specific procedures listed in control check-list, the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.

The Auditor obtains verification evidence from these procedures to draw up the report of factual findings. Verification evidence is all information used by the Auditor in arriving at the factual findings and it includes the information contained in the accounting records underlying the Financial Report and other information (financial and non-financial).

The contractual requirements that relate to verification evidence are:

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

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



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

1.3 Verification coverage of expenditure and selection of expenditure items

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

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

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

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

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

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

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



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

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

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

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

1.4 Findings

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

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



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ENI CBC MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020

Control check-list

[Project Acronym and ref. number]



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

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

Name of the Lead Beneficiary/Partner organisation:

Role in the project:	<input type="checkbox"/> Lead beneficiary	<input type="checkbox"/> Project partner n.
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Request for examination:	Date of request for examination: <i>dd Month yyyy</i>	Date of receipt of documents for verification (desk-based check): <i>dd Month yyyy</i>
---------------------------------	---	--

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

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

Date and Signature(s):

SUMMARY OF AMOUNTS AND TYPE OF VERIFICATION

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

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



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



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FORMAL CHECKS

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



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GENERAL ELIGIBILITY CRITERIA

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

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



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

ALLOCATION TO ACTIVITIES AND BUDGET LINES

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

ELIGIBILITY OF EXPENDITURES BY BUDGET LINES

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



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

2. Travel and Accommodation Costs

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



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

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



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

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

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



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



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



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

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

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

PUBLIC PROCUREMENT

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



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

³In accordance with articles 8.2 of Regulation 236/2014

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



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

REVENUES

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

INFORMATION AND PUBLICITY

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

AUDIT TRAIL AND ACCOUNTING SYSTEM

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

Auditor's signature

Date and place

Name of Auditor signing

(Official stamp)

⁵ See list annexed to the check list.



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ANNEX - RISK INDICATORS PROCUREMENT

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

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

Individual report

Project Acronym and reference number

ENI CBC MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020

INDIVIDUAL EXPENDITURE AND REVENUE VERIFICATION REPORT

Place and date

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

Dear <Name of the legal representative>,

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

Objective

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

Standards and Ethics

Our engagement was undertaken in accordance with:

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

Procedures performed

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

Factual Findings

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

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

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

Use of this Report

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

Yours sincerely,

Auditor's signature

Date and place

Name of Auditor signing

(Official stamp¹)

Annex I – Financial Report

Annex II – List of factual findings

Annex III - Check list

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

Consolidated report

Project Acronym and reference number

ENI CBC MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020

CONSOLIDATED EXPENDITURE AND REVENUE VERIFICATION REPORT

Place and date

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

<Address>

Dear <Name of the legal representative>,

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

Objective

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

Standards and Ethics

Our engagement was undertaken in accordance with:

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

Procedures performed

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

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

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

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

Factual Findings

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

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

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

Use of this Report

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

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

Yours sincerely,

Auditor's signature

Date and place

Name of Auditor signing

(Official stamp¹)

Annex I – Financial Report

Annex II – Check list

Annex III - List of factual findings

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

Finding codes

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

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

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

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

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

3100 findings relating to reality (actually unincurred expenses), such as staff or goods not available, services not provided, insufficient proof of participation to the activity, etc.
3200 ineligible period
3300 budget in force not respected (1) (specify wether in unit rate, quantity or total)
3400 unnecessary expense or connection to the project not demonstrated
3500 findings relating to records, such as reconciliation between budget accounts and ordinary accounting system incorrect or proved impossible or violation of national applicable accounting standards
3600 unjustified expense or materiality issues: missing or not corresponding supporting documents and similar (2)
3700 wrong classification of expenditure in the heading

3800 findings relating to the decision to hire (including staff), buy, rent or make, including missing explicit reasons, inconsistent reasons, inadequate requirements - please specify
3900 incorrect selection procedure (3), such as wrong procedure, errors in the procurement procedure, rule of origin not respected, rule of nationality not respected

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

4100 disagreement between monetary value reported and underlying documents, including wrong exchange rate applied for a single expenditure
4200 use of contingency without a previous authorisation by the JMA
4300 wrong percentage of administrative costs
4400 contributions in kind
4500 ineligibility kind of expense, such as debts, items already financed, exchange-rate losses, VAT and other taxes, purchase of buildings, fines, etc.
4600 findings related to contract management, including technical rules not respected and not eligible subcontracting
4700 interests, revenues and other income not reported or reported incorrectly
4800 other issues concerning single budget lines



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Report on fraud

Annex 5 to the audit service contract

DRAFT 19.11.2019



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REPORT ON SUSPECTED AND/OR ESTABLISHED FRAUD

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

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

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

Project Acronym and ref. number:

Project Title:

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

1. Typology of fraud

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

2. Scope of expenditure concerned by the fraud



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

3. Basis for suspected and/or established fraud

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



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Please provide some concrete facts about the suspicion of fraud or the details of the established fraud (including reference of the competent authority/court decision for established fraud)
Please indicate the actions you already undertook to analyse the specific case in-depth. Please also specify if you reported this suspected or established fraud to any other competent authority and if any administrative or judicial proceedings in relation to this case has been initiated.

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

If applicable, please list other EU co-funded programmes and projects in which the same partner is involved (to your knowledge)
Please add any complementary indication you deem useful to identify and limit the impact of the suspected or established fraud



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

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

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

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

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

List of contracts



Project acronym and reference number

Reported period

Interim report #:

From: [] to: []

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

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

Date

Auditor's signature and stamp



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

Lead Beneficiary / partner letter headed paper

**SERVICE CONTRACT FOR THE EXPENDITURE AND REVENUE
VERIFICATION**

[Project Ref. number and acronym]

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

[number of the Grant Contract]

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

<Full official name of the Lead Beneficiary / partner >

<Full official address>

[<VAT number>],

('the Lead Beneficiary / project partner '),

of the one part,

and

<Full official name of the Contractor>

[<Official registration number>]

<Full official address>

[<VAT number>],

('the Auditor')

of the other part,

have agreed as follows:

Lead Beneficiary / partner letter headed paper

Article 1. Subject

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

Article 2. Contract value

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

Article 3. Order of precedence of contract documents

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

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

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

Article 4. Language of the contract

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

Article 5. Communications

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

Article 6. Implementation of the tasks and delays

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

Lead Beneficiary / partner letter headed paper

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

Article 7. Responsibilities

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

Article 8. Reports

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

Article 9. Approval of the reports

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

Lead Beneficiary / partner letter headed paper

Article 10. Quality control by the programme bodies

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

Article 11. Payment

Payments shall be made in accordance with the following options:

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

Article 12. Settlement of disputes and applicable law

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

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

Lead Beneficiary / partner letter headed paper

Article 13. Data Protection

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

Article 14. Further additional clauses

<Add other relevant clauses.>

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

For the Contractor

Name:

Title:

Signature:

Date:

For the Lead Beneficiary / project partner

Name:

Title:

Signature:

Date:

ANEXO F



7. FINANCIAL MANAGEMENT

7. FINANCIAL MANAGEMENT

This section deals with:

- Rules for eligible costs
- Rules by cost categories
- Rules for proper accounting for project expenditure
- Expenditure verification
- On-the-spot checks
- Audit on projects
- Anti-Fraud and anti-corruption policy

7.1. RULES FOR ELIGIBLE COSTS

According to art. 48 of the Implementing Regulation ENI IR 897/2014 and GC art.14, project eligible costs are only “actual” costs incurred by the LB and its PPs **during project implementation** (see chapter 3), compliant with the Programme rules and meet the 8 criteria indicated in art.14.

7.2. RULES BY COSTS CATEGORIES

The budget of the ENI CBC MED projects foresees **Direct and Indirect costs**.

7.2.1 Direct Costs

They are costs that will be incurred by the Lead Beneficiary and project partners. Direct costs belong to 7 (seven) cost categories as follow:

Preparatory Costs

Preparatory costs are those needed to prepare the project proposal, they are eligible provided that:

- I. They are incurred after the publication of the call for proposals and before the deadline for the submission of the proposal. They are eligible only if the project proposal has been selected by the Programme;
- II. They are limited **to travel and subsistence costs only for staff** employed by the Applicant and/or the Partners. Therefore, other types of costs (such as salaries of the staff, consultant services, etc.) and/or travels and subsistence costs related to consultants are not eligible;
- III. They cannot exceed the amount of **10,000 euro** per project;
- IV. The calculation method has to be supported by documents;
- V. Preparatory costs need to be included as reported expenditures in the first interim report.

Human resources (only staff costs)

They are costs related to the actual time worked for the implementation of the project by the permanent or temporary (ad hoc recruited) employees of the LB and PPs organisations. Only staff cost directly employed by the LB and PPs is eligible.

They shall be related to the costs of activities, which the LB and PPs would not carry out if the project were not undertaken. They correspond to actual gross salaries including social security charges and other components deriving from the national legislation of the country. Variable costs (such as performance bonus, incentives, etc.) cannot be included under the eligible staff costs. Overtime can be charged to the project only if the total job time of the concerned staff is devoted to the project implementation. Staff costs from non-partner organizations are not eligible. Organizations fully-owned by the LB or any PPs, but financially and functionally independent, can charge their staff costs to this cost category. However, the LB/PP organization shall pay back the staff costs to the controlled bodies, in order to ensure the actual payment of the expenditures from the project account.

Salaries and other costs must not exceed those normally borne by the LB and/or the PPs, unless it is proven and duly justified that higher amounts are essential to carry out project activities. Staff cost shall not include costs for consultancy services (such as the support to the technical and financial project management). Consultancy services fall under “Budget Line 6. Costs for services”.

The actual time devoted by each person at WP level and its actual cost will be reported through detailed timesheets and checked by the auditor when these costs are reported in the periodic financial reports of the project.

Travel and subsistence costs

They are foreseen to cover travel expenditures of staff and other people involved in the Project such as speakers or participants invited to specific events and having a clear link with project activities. Travels outside project activities areas need to be previously authorized by the MA through a request to be made to the JTS.

These costs should neither exceed those normally borne by the LB or its PPs according to its internal rules and regulations nor the EC rates published at the time of the mission. EC rates are available at the [following link](#). Therefore, the usual policy for such costs has to be documented, either through the internal regulation, or through the accounting for trips paid prior to project implementation. Usual policy of the LB or its PPs may also include that the same position could be implemented by more than one staff member.

Travel costs normally include:

- i. Fuel (for vehicle belonging to the Lead Beneficiary/Partner organization);
- ii. Kilometre costs (in case of private car rental);
- iii. Taxi or car rental, only when public transport means are not available or for other exceptional reasons;
- iv. Public transportation (planes, trains, buses, etc.);

Subsistence costs may include:

- i. Accommodation;
- ii. Meals;

- iii. Local travel within the place of mission and
- iv. Sundry expenses for subsistence costs.

These costs can either be reported as “reimbursed costs” or “per diem”.

Infrastructures and small-scale investments

Infrastructures and small Investments (e.g. solar, organic waste treatment plants, etc.) are expected to have been carefully described and justified in the relevant sections of the e-form. In particular, their potential environmental impact in the concerned territories have been already described (See Section 3 of the e-form). Public works for restoring/adapting existing infrastructures - to be exploited for project activities implementation – are considered in this cost category as well. Exceptionally and in duly justified cases, the MA may accept a later submission of the permits and design documents not more than 6 months from the start date of the contract.

Equipment and supplies

Equipment costs are defined only as purchasing or long term renting, for equipment and durables (new or used) specifically identified and exclusively devoted for the purpose of the project, as well as the costs of services for their transportation and installation, provided they correspond to market rates. It refers to all materials (durable goods with a lifetime of at least one year) that are used to perform the project actions and which have to be (after the purchase) listed in the “inventory of durable goods” of the organization.

Equipment for projects operations such as computers, office furniture, etc. has to be purchased within the first semester of project implementation since they are necessary for project running. Equipment related to project activities such as fishing nets, solar panels, water pumps, etc. could be purchased all over project life according to the approved GANTT chart (i.e. activities and outputs overviews). Rules of nationality and origin shall also apply. No restriction may be applied to the nationality of the contractors and the supplies may be originated from any country for purchases below 100,000 €. (GC. art.15).

Supplies. In accordance with article 10 par. 3 of ENI Common Implementing Rules (Regulation (EC) 236/2014), being the Programme operated through shared management and being the MA an Italian public administration, the MA will accept purchase of supplies as long as they are in line with the restrictive measures on trade established and regularly updated by the European Union.

A list of restrictive measures (sanctions) in force can be found [here](#). The map allows to verify if there are particular restrictions which may be relevant for the rule of origin (importing of products). In particular, if there are any embargoes on goods from the list of countries marked in the map. For the purposes of this Regulation, the term “origin” is defined in Article 36 and 37 of Council Regulation (EEC) No 450/2008 (1) and other legislative acts of the Union governing non-preferential origin.

According to GC art. 22.6 ownership of equipment, vehicles and supplies paid by the Project must be transferred to partners in the countries where the activities were carried out or to the final recipients of the Project, at the latest when submitting the final report. Copies of the proofs of transfers of equipment's and vehicles, the purchase cost of which was more than 5,000 € per item, must be attached to the final report. Proofs must be kept for control purposes according to contractual obligations.

Key issues:

- ✓ Some projects try to split one tender for a identified item (such as solar plant) in several tenders with the scope to remain below 100,000 €. This could be the case for one solar plant where the Beneficiary launches separate procurements for the photovoltaic modules, the combiner box and the inverter. This procedure is illegal. Expenses reported falling under this procedure will be considered as non-eligible.
- ✓ If the lifetime of the equipment extends after the project implementation period is over, the full cost of the equipment is eligible (and not the depreciated part of the equipment only), provided that the conditions indicated in this section are still met and, in particular, that the equipment is owned by the final recipients of the project.

External Services

They are costs to support technical and financial project management, Expenditure Verification Report (EVR)¹, studies, information and dissemination activities, short-term equipment rental² for events organisation, evaluations, translation, etc. and financial services costs such as the cost of bank transfers and financial guarantees. They have to be aligned with the current market rates. External services may only support the project, in no case the bulk of the project activities will be subcontracted.

Other costs

Other costs may include “Sub-grants” (GC art.3.5 and 16.6 L) to provide financial support to third parties involved in the project. They should be duly justified and compliant with the State Aid provisions (*de minimis* regime) (GC art.4.7). The selection process for the beneficiaries of “Sub-grants” such as researchers, entrepreneurs, local NGO's, etc. has to be properly detailed in the reporting documents, if not already detailed in the Full Application Form.³

As well, under this cost category, the project will indicate any eligible cost that meets the general eligibility criteria indicated at art. 14 of the Grant Contract and does not clearly fall under the other six cost categories of the project.

¹ Costs for external expenditures verification shall not exceed 3% of the total eligible budget costs.

² Such as, interpretation booths microphones for an event etc.

³ See the informative note on Sub-Grants.

7.2.2 Indirect Costs

Administrative costs

Administrative costs are the indirect costs incurred by the Lead Beneficiary and its partners. They shall be eligible for flat rate funding, up to a maximum of 7% for each partner direct costs excluding infrastructures costs according to e-form budget and as resulting from the “administrative cost calculation file” submitted with the e-form. No supporting documents have to be produced to justify these costs during reporting. However, the MA may request supporting evidence to verify the actual calculation method during the project implementation period. Administrative costs are not eligible, if the beneficiary received an “operating grant⁴” financed by the EC since this would be considered as “double funding”.

The auditor in charge of the expenditure verification, will need to check within the first interim report, the calculation method of the amounts indicated in the above mentioned “administrative cost calculation file”.

If the Lead Beneficiary or a partner is not entitled to receive any administrative costs, these will be deducted by the MA from the total accepted eligible costs included in the interim and final reports.

Contingency reserve

A contingency reserve not exceeding 3% of the direct eligible budgeted costs may be included in the Project budget⁵. It can only be used with the prior written authorisation of the MA.

The request must be addressed to the MA via JTS and it shall contain evidence of the unforeseen circumstances which lead the project to request for the use of the contingency reserve. Moreover, the request must contain the type of cost (cost category) and any justification on its calculation as well as the number of partner which will need to use it.

Delays in project implementation are not considered unforeseen circumstances if they are not fully independent from the Lead Beneficiary or the partner which is facing them.

7.3. PROPER ACCOUNTING FOR PROJECT EXPENDITURE

As anticipated in chapter 3, setting a proper accounting is an integral part of “project starts”. Accounting is the systematic recording, reporting and analysis of the financial transactions of an entity. To keep proper accounting records, partners must respect the following principles:

⁴ Operating Grant is a grant to finance the operating expenditures of a EU body that is pursuing a general European interest or an objective that forms part of a EU policy.

⁵ The use of the contingency reserve is allowed, for instance, in case of exceptional fluctuations in the exchange rates preventing the purchase of goods, works or services needed by the project.

- a. Accounting records must be double-entry (debit/credit);
- b. Accounting records must be based on a properly defined chart of accounts;
- c. The methods used must ensure that once an accounting entry is recorded, it can no longer be altered.

The person appointed to keep the project's accounts should have the skills needed for this job. An organisation may opt to keep a separate set of accounts specifically for the project, or to include the project's accounts in their own accounting system. In the latter case, they should have a method of ensuring that the project's records are easily identifiable. For example, the project transactions must be clearly identified through analytical codes in the accounting software.

LB and PPs shall ensure that requests for payments and financial reports are properly and easily reconciled to the Beneficiary's accounting and bookkeeping system. To this respect, the Beneficiary shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification.

Accounting records (computerised) from the LB and PPs accounting systems such as general ledger, sub ledgers and payroll accounts, fixed assets registers and other relevant accounting information may include proof of:

- Procurement procedures such as tendering documents, bids from tenderers and evaluation reports;
- Commitments such as contracts and order forms;
- Delivery of services such as approved reports, time sheets, transport tickets;
- Travel tickets and boarding passes, if any;
- Attendance to seminars, conferences and training courses (including relevant documentation and material obtained, certificates), etc;
- Receipt of goods such as delivery slips from suppliers;
- Completion of works, such as acceptance certificates;
- Purchase such as invoices and receipts;
- Payment such as bank statements, debit notices, proof of settlement by the contractor;
- VAT that has been paid cannot actually be reclaimed.

For fuel and oil expenses related to transport, summary list of the distance covered, fuel and maintenance costs;

Staff and payroll records such as contracts, salary statements, time sheets. For local staff recruited on fixed-term contracts, details of remuneration paid, duly substantiated by the person in charge locally, broken down into gross salary, social security charges, insurance and net salary.

7.3.1. Avoiding of double financing

The key concept is to avoid double funding from different co-financing sources of the same expenditure item. Whereas analytical accounting systems help in this respect,

more straightforward measures must also be foreseen, such as the annulling of paper original expenditure documents and other probative documents with a rubber-stamp, which should include the name of the Programme and the project reference number.

In case of electronic invoices or expenditure documents as well as electronic payments (bank transfers), the same information have to be included in the “reason for payment”.

As far as Human resources are concerned, in the event the organization does not have or use the electronic, each staff or similar will need to fill in monthly timesheets with a clear indication of the days and hours of the actual time devoted to the project, which will be verified by the auditor as well as by the MA as the case may be.

Finally, the MIS will combine the expenditure and payment information in order to detect potential risks of double financing.

7.3.2. Expenditure verification

According to article 32 of the ENI-CBC Implementing Rules *“Expenditure declared by the beneficiary in support of a payment request shall be examined by an auditor or by a competent public officer being independent from the beneficiary. The auditor or the competent public officer shall examine whether the costs declared by the beneficiary and the revenue of the project are real, accurately recorded and eligible in accordance with the contract.”*

The appointed auditor shall meet the requirements set by the ENI-CBC Implementing Rules and shall be independent from the LB and PPs’ organisations as well as the programme bodies (MA/JTS/AA). Specific procedures have been set up in each participating country to ensure that the auditor selected by the LB or PP meets these requirements.

Such verifications are carried out at national level by the Control Contact Points which will have to endorse the choice by validating the selected auditor. Before signing the contract with the selected auditor, the LB and the PPs organizations shall have to send the documents required in order to allow the CCP of its respective country to verify the auditor’s requirements.

Once validated by the CCP, the LB and each PP shall conclude the agreement with the selected auditor setting the scope of tasks and the procedures which shall be fulfilled during the expenditure verification process.⁶

The participation of the person in charge of the expenditure verification in the training courses organised by the MA, prior to their contracting by project beneficiaries and partners, is considered as mandatory.

The Managing Authority, the Joint Technical Secretariat or the Control Contact Points may carry out quality control of the work carried out at any moment during the

⁶ A template of the contract between the Lead beneficiary/Partner and auditor and the Terms of References for the Auditors are available in Annex 4 and Annex 2.

execution period of the Grant Contract. Any project auditor may be replaced if considerations cast doubt on their independence, if their professional standards do not meet the requirements set in the Terms of Reference, or if substantial errors are detected in reports previously submitted that cast a reasonable doubt of their professional reliability.

The MA will immediately inform the CCP of the concerned country in order to take the appropriate actions and to remove from a long list of auditors the one/s concerned as the case maybe.

The tasks of the auditors appointed by the project Lead Beneficiaries and partners are, *inter alia*:

- a) to verify that goods and services have been delivered and the works have been performed;
- b) to verify that the expenditure declared by the beneficiaries relates to the eligible period or previous ones and it has been paid;
- c) to verify the compliance with applicable rules (including eligibility rules), also including procurement and visibility requirements;
- d) to verify the compliance of the expenditures with the approved project and the signed Grant Contract;
- e) to check the related documents and accounting on avoidance of possible double funding;
- f) to verify the adequacy of supporting documents;
- g) to check the registration of the expenditure in the accounting records of the beneficiary and that the expenditure is determined according to the accounting standards and the usual cost accounting practices applicable to the beneficiary;
- h) to check the record-keeping and archiving rules for the documentary evidence related to the implementation of the project;
- i) to notify irregularities and suspicion of fraud or corruption, as the case may be⁷.

Expenditure incurred and paid by LB or PP can be claimed within the project only after their respective independent auditor verified it.

The project auditors will check the documents through the ENI Monitoring System of the Programme. However, they must ensure to carry out *in situ* verification at least once in the lifetime of the project and most preferably during the verification of the final report, in order to verify the original supporting documents, the procurement procedures, the outputs of the project, the evidence of services, works, equipment, goods co-financed through the projects, the adequacy of the accounting systems. A list of project outputs will be produced and signed by the auditors as attachment to the EVR.

⁷ If an auditor identifies potential fraud or corruption, it will inform directly to MA via a specific report, which is not delivered to the concerned beneficiary.

The expenditure verifications shall be carried out according to formats and checklists agreed with the MA and their outcome will be the Expenditure Verification Report (EVR) that will be attached to each payment request following the initial pre-financing.

A copy of the project reports and the EVRs shall be also submitted to the concerned Control Contact Points, in order to allow them to carry out checks, as the case may be. The EVR could also be made available by the auditors in a specific section of the Monitoring and Information System (MIS).

A consolidated EVR, including the results of the verifications carried out by all partners' auditors shall be fill-in by the auditor of the Lead Beneficiary.

The Lead Beneficiary and the partners shall grant the auditors all access rights necessary for the verification under the same conditions than the ones mentioned in Art. 16.4 of the Grant Contract.

7.4. ADMINISTRATIVE VERIFICATIONS AND ON-THE-SPOT CHECKS

According to article 26 par.6 of the Implementing Regulation, the Managing Authority, will perform:

- (a) administrative verifications for each payment request by beneficiaries;
- (b) on-the-spot project verifications (which may be carried out on a sample basis).

The checks will be carried out in order to verify that services, supplies or works have been performed, delivered and/or installed and whether expenditure declared by the beneficiaries has been paid by them and that this complies with applicable law, programme rules and conditions for support of the projects.

The on-the-spot checks will be performed on the basis of a risk analysis taking into account the proportionate to the amount of the grant to a project and the level of risk identified by these verifications and audits by the Audit Authority for the management and control systems as a whole.

7.5. AUDIT ON PROJECTS

The Audit Authority (AA), eventually with the support of the members of the Group of Auditors, the European Commission, the European Anti-Fraud Office, the European Court of Auditors and any authorized institution may perform additional checks or . The audit may be carried out, on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the activities.

As far as the annual audits on projects are concerned, they are performed during Programme lifetime on a sample basis. When the AA selects a project for an audit, the Lead Beneficiary as well as one or more Project Beneficiaries may be audited. The same Beneficiary might be audited more times if the same project is selected more than once or if the Beneficiary is involved in more than one project. During the audit,

auditors analyses a number of processes related to the implementation of the project, including inter alia:

- Compliance of the project with the Application Form;
- Compliance with obligations set in the grant contract and Partnership Agreement;
- Confirmation of eligibility of expenditure verified by Independent Auditors;
- Compliance with the applicable expenditure verification methodology performed by the Independent Auditors.

Audits may be carried out on the premises of the Beneficiary and/or in any other place where the project is being implemented. In case of detected non-compliances/infringements, “audit findings” are raised, which may result in financial corrections for the project. The amounts considered as ineligible by AA and leading to irregularities may not be re-used by the project.

7.6. ADDITIONAL INFORMATION

For an effective financial management it is interesting to recap the key issues identified by audits carried out on ENPI Projects. Even if ENPI contract differs from ENI one, it is useful to underline and to avoid recurrent issues and mistakes:

Key issues:

Which are the most recurrent “causes” for delays/rejection?

- 62% of the causes, are due to lack of documents: it shows a problem in the organisation as for document storage;
- 47% of the causes are violations of “rules on procurement”;
- 16% of the causes are violation to specific contract provisions, primarily mistakes in the calculation of the exchange rate. The exchange rate will be calculated automatically by the system, once the report has been validated and it is submitted to the auditor.

In addition to that, the LB and PPs were able to correct half of the identified issues. For instance, expenses incurred after the reported period could be recovered in the following report, expenses higher than the amount indicated in the budget line could be recovered after a budget modification and expenses reported in a wrong budget line could be recovered by inputting them in the correct line in a following report, typically subsistence costs reported in the budget lines for travels;

Which are the most recurrent “costs categories” involved?

- 40% of the causes refer to Human Resources. Therefore, pay utmost attention to the expenses related to this cost category;
- 26% of the causes refers to Travels;
- 14% of causes refer to subcontracted services expenses.