**CERTIFICATION OF COSTS**

**CLAIMED BY DONOR PARTNER**

\_\_\_\_\_\_\_\_\_\_\_\_

Date

This is issued for the certification purposes as required by Article 8.12.4 of the Regulations on the implementation of the Norwegian/European Economic Area Financial Mechanisms 2014-2021 (the Regulations).

We confirm that procedures have been performed in order to provide assurance as to the relevance and conformity with the Regulations, national law and relevant national accounting practices of the costs claimed by the donor project / initiative partner.

|  |  |
| --- | --- |
| **Project / initiative number:** | *Fill in* |
| **Project / initiative title:** | *Fill in* |
| **Name of Donor project / initiative partner:** | *Fill in* |
|  |  |
| **Type of entity responsible for the certification[[1]](#footnote-1):** | *[Auditor / Competent Public Officer]* |
|  |  |
| **Start date of incurred expenditure[[2]](#footnote-2):** | *DD.MM.YYYY* |
| **End date of incurred expenditure:** | *DD.MM.YYYY* |
| **Actual expenditure incurred this period, Eur[[3]](#footnote-3):** | *Fill in* |

The [*Auditor/Competent Public Officer*] hereby certifies that the costs claimed by the Donor project / initiative partner:

1. Are incurred in accordance with the Regulations on the EEA / Norwegian Financial Mechanisms 2014-2021[[4]](#footnote-4);
2. Are incurred in accordance with the relevant law and national accounting practices, they comply with the requirements of applicable tax and social legislation;
3. Are connected with the subject, activities and budget of the project / initiative;
4. Are incurred between the first and final dates of the eligibility of a project / initiative, are supported by the adequate documentation, including accounting records.
5. The [*Auditor/Competent Public Officer*] has not been involved in the preparation of the relevant financial statements, and is independent of the Donor project / initiative partner

|  |  |  |
| --- | --- | --- |
|  | *[For the Auditor/*  *Competent Public Officer]* | *Optional second signature* |
| **Name** |  |  |
| **Signature** |  |  |
| **Position** |  |  |

Annex 1

*Applicable for the project/initiative with a detailed budget*

**A breakdown of the costs certified**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No.** | **Number and title of the activity or indicator**  *(Please provide information according to the actual budget of the project/initiative)* | **Category of expenditure**  *(Please provide information according to the actual budget of the project/initiative)* | **Costs incurred, Eur** | **Notes** |
| ***1.*** |  |  |  |  |
| ***2.*** |  |  |  |  |
| ***3.*** |  |  |  |  |
| ***..*** |  |  |  |  |
| ***..*** |  |  |  |  |
| TOTAL: | | |  |  |

Annex 1

*Applicable for the initiative without a detailed budget*

**A breakdown of the costs certified**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No.** | **Activity** | **Category of expenditure** | **Costs incurred, Eur** | **Notes** |
| ***1.*** |  |  |  |  |
| ***2.*** |  |  |  |  |
| ***3.*** |  |  |  |  |
| ***..*** |  |  |  |  |
| ***..*** |  |  |  |  |
| TOTAL: | | |  |  |

1. If the Donor partner is public body and has Competent Public Officer, the Competent Public Officer is responsible for the certification of costs claimed. This officer needs to be recognised by the relevant national authorities as having a budget and financial control capacity over the entity incurring the costs. In addition this public officer needs to be independent meaning that he/she hasn’t been involved in the preparation of the financial statements (financial reporting).

   If the Donor partner has no Competent Public Officer, the representative of the Donor Partner is responsible for the preparation of every declaration of expenditure of the costs claimed by Donor Partner. If the total costs of Donor partner in the project / initiative are more than 10.000 Eur (excluding the costs inccured in the form of standard scales of unit costs, lump sums and (or) flat rates) , the total costs incurred should be certified by the Independent Auditor qualified carry out statutory audits of accounting documents. [↑](#footnote-ref-1)
2. In the case of Certification of costs claimed by Donor partner by the independent auditor includes costs previously reported by the Donor partner in the declaration (s) of expenditure, the start date stated in the first declaration of expenditure should be specified. [↑](#footnote-ref-2)
3. A breakdown of costs certified should be provided in an Annex 1. Please use the appropriate form depending on whether there is a detailed budget of the project / initiative or no. If costs incurred in a currency other than the euro, the Certification’s day Euro / other currency exchange rate established by the European Central Bank should be used for the conversion.

   If the Certification of costs claimed by Donor partner by the independent auditor includes costs previously reported by the Donor partner in the declaration (s) of expenditure, these costs are not recalculated and the cost are included into the Certification in that euro and the foreign exchange ratio which was applied at the time of preparation of the statement of expenditure. [↑](#footnote-ref-3)
4. Provisions on eligibility of expenditures are stated in Chapter 8 of the Regulations. [↑](#footnote-ref-4)