

REQUIREMENTS FOR THE CERTIFICATION OF THE FINAL REPORT BY THE MEMBER STATE

Grant agreements (GA) for actions or projects financed by the Connecting Europe Facility (CEF) establish that their coordinators must submit a Final Report to INEA. Likewise, the GA establishes that this report will include a Individual Financial Statement of each beneficiary, even if they act in a multi-beneficiary manner or individually in the action or project, and that it must have the certification of the Member State in which the action or project is developed.

In the case of the Ministry of Transport, Mobility and Urban Agenda, the beneficiaries must present, with at least 15 calendar days before the submission deadline to INEA, the following documentation to obtain the necessary certification:

- I. **Individual Financial Statement:** Each beneficiary of the action or project, whether it is a multi-beneficiary or mono-beneficiary, will present to the Ministry, in accordance with the template set out in Annex VI of the GA, the corresponding report duly completed and signed by the person in charge of the beneficiary.

Explanatory note: If for any reason the beneficiary / coordinator wants / needs to change the report certified by the Ministry before its presentation at INEA, they must reapply for a new Ministry certification of the new document version.

- II. **Certificate on the financial statements (Financial Audit Report):** Each beneficiary who is part of the action or project, whether he / she is a multi-beneficiary or single beneficiary, must submit a financial audit report, when the conditions established in article II.23.2.2 of the GA are met, prepared and signed by an approved auditor as stated in annex VII of the GA. In the case of Public Administrations, this report may be issued by its General Auditor.

In case that the certificate on the financial statements refers only to the last execution period of the action or project, due to previous interim payments had their corresponding audit reports, this will include a review of the previously prepared certificate/s¹. This review will refer to the legal name of the auditor who signed the report, the date and period to which it referred, and the amounts audited.

These certificates on the financial statements (financial audit reports) may be financed from the aid received for the corresponding action or project.

¹ All coordinators / beneficiaries are reminded that interim payments are based in previously certified ASRs. Therefore, when an intermediate payment is requested, both request and the financial audit report must be sent to buzontent@fomento.es (when the total reimbursement to the beneficiary in the project is 750,000 euros or more, and the request for reimbursement of the intermediate payment is greater than 325,000 euros; in accordance with clauses II.23.2.1 of the GA).

- III. **Final Report:** the coordinator of an action or project developed in Spain will present in this Ministry, according to the template that appears in annex V of the GA, the report duly completed and signed.
- IV. **Consolidated Financial Statements:** the coordinator of the multi-beneficiary action or project being developed in Spain will present, in accordance with the template set out in Annex VI of the Grant Agreement, the corresponding report duly completed and signed, prepared from the reports of certified individual financial statements by the Ministry.
- V. **Project description sheet:** If the coordinator of the action or project is Spanish, he / she will be in charge of completing the sheet in Spanish using the attached template. In case the coordinator is from another state, each Spanish beneficiary must fill the template with their contribution to the project.
- VI. **Reports of each project activity that has a specific report assigned as deliverable (milestone)**

Madrid, 20th January 2020