

Instructions for the on-the-spot-check of information campaigns and promotion measures concerning agricultural products implemented in the internal market and in third countries

Concerning 2024



These instructions are issued by
The Danish Agency for Green Transition and Aquatic Environment [2025]

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Document type:	Instruction, on-the-spot-check instructions
Classification:	Work use
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Effective date:	(to be inserted when the instructions are approved)
Date of next revision:	to be inserted when the instructions are approved)

Revision history

Date	Notes	Author(s)	Approval
April 2018	18-6280/K-000001	MIBLVE	
May 2020	Updating instructions Significant changes: <ul style="list-style-type: none"> • Legal Basis • New setup of instructions and inspection report • Clarification of inspection points 	CJU	
28-05- 2020	Sent for approval in the EU&P	CJU	KAKJ
04-06-2020	Approved by the EU&P	CJU	OHP
24-03-2021	Approved by the EU&P	CJU, JOHAND	
30-03-2023	Updating instructions Significant changes: <ul style="list-style-type: none"> • New practice for on-the-spot-checks in countries outside the EU • New inspection practice for errors of a general nature found • New inspection practice when errors are found that are not assessed as being of a general nature • Splitting inspection questions into several individual questions when checking equipment and advertising material. 	CJU	TRINEC
	Updated instruction <ul style="list-style-type: none"> • Annual update • New Ministry and Agency name. The Danish Agricultural Agency is now The Danish Agency for Green Transition and Aquatic Environment • All hyperlinks are updated 	LOMOHA	KAKJ

Case No. in WorkZone:	25-13-000004
ISBN-number:	978-87-85311-14-6

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1. Purpose

With subsidies from the EU, trade or inter-trade organizations in the EU, including Denmark, can initiate information and promotion campaigns for agricultural products on the internal market in EU or countries outside EU (third countries).

When the Commission has approved a single country (simple) program and the associated budget, the relevant organization or organizations resident in Denmark and the Danish Agency for Green Transition and Aquatic Environment sign a contract that describes with which criteria the proposing organization must comply.

Multi-country (multi) programs, i.e. programs in which several organizations from several EU member states are involved are administered directly by the EU Commission.

These instructions only target simple programs that are implemented by organizations located in Denmark and where the advertising agencies are located in another EU country.

The purpose of the on-the-spot-checks are to ensure compliance with the provisions of the contract and of EU rules.

2. Legal Basis

- Regulation (EU) No. 1144/2014 of the European Parliament and of the Council of 22 October 2014 on information campaigns and promotion for agricultural products carried out in the internal market and in third countries.
- Commission Delegated Regulation (EU) No. 2015/1829 of 23 April 2015 on supplementary rules to Regulation (EU) No. 1144/2014 of the European Parliament and of the Council on information campaigns and promotion in the internal market and in third countries.
- Commission Implementing Regulation (EU) 2015/1831 of 7 October 2015 on rules for the application of Regulation (EU) No. 1144/2014 of the European Parliament and of the Council on information campaigns and sales promotion carried out in the internal market and in third countries.
- Act no. 407 of 25 April 2023 regarding the administration of the Common Agricultural Policy in the European Union (CAP Act)
- Executive order no. 1273 of 27 November 2017 on the tasks and powers of the Danish Agricultural Agency

The rules of the standard contract provided by the Commission and used by The Danish Agency for Green Transition and Aquatic Environment to conclude a contract between the Danish Agricultural Agency and the individual beneficiary(proposing organization) must also be referred to.

3. GENERAL AND SPECIFIC OBJECTIVES FOR INFORMATION CAMPAIGNS AND PROMOTION

3.1 Purpose of the program

The program aims at strengthening the competitiveness of the agricultural sector in the EU through promotion and information campaigns in the EU or in non-EU countries by:

- Raising awareness of the high standards and characteristics of the Union's agricultural products.
- Increasing the visibility of agricultural products and the competitiveness of certain foods and their consumption within and outside the Union.
- Increasing the awareness and recognition of the Union's quality schemes.
- Increasing the awareness and market share of Union food, especially in the third country markets with the highest growth potential.
- Restoring normal market conditions in the event of serious market disruptions, declining consumer trust, or other specific problems.

Applications for subsidies for the launch of information and promotion campaigns are submitted annually directly to the European Commission's Agency REA (European Research Executive Agency), who evaluates and selects whether the applications are eligible for subsidies or not. The European Commission then follows committee procedures, and refers the specific country applications for approval by the Member States. Information and promotion campaigns will be carried out in the form of "programs" and a program will consist of a number of coherent activities, in a period of one to three years, depending on the agreement.

The scheme covers all agricultural products, including the products listed in appendix to regulation No. 1144/214, such as beer, chocolate, bread, etc., as well as spirits protected by geographic specifications. The scheme does not cover tobacco.

Information- and promotion campaigns

A program includes Public Relations- and information campaigns, which can be carried out through traditional media, but also by use of websites, social medias, etc., as well as participation in events, fairs and exhibitions etc. The measures cannot include trademarks or encourage the consumption of a product based on its specific origin, except in cases where it relates to products covered by the Union's quality schemes. At the inner EU market, origin must be secondary, while origins in third countries can be indicated at the same level as the main EU message of the campaign.

EU subsidies normally represent 70% of the eligible expenditures on singular country programs at the inner market and 80% of the eligible expenditures on simple programs, targeting third country markets and on multi country programs. In the event of a crisis the EU subsidies can in both cases increase to 85%. The other financing in Denmark may come from the organization itself, and for instance may come from the agricultural production tax funds in the food sector.

3.2 Who is involved in the program

By following the committee procedure, the Commission has decided whether the applicant meets the requirements to be representative of the sectors covered by the program, see Article 7 of Regulation No. 1144/2014 and Article 1 of Regulation No. 2015/1829. The proposing organization may implement parts of a program itself if the organization has at least three years' experience with such campaigns and if the expenditures does not exceed the normal price level in this area, see Article 11 of Regulation No. 2015/1831.

The Danish Agency for Green Transition and Aquatic Environment (DAGTAE) must conclude within 90 days of the Commission's decision a contract with the proposing organization (the contractor). When entering a contract DAGTAE must make sure that there is a contract between the contractor and the implementing party (advertising agency), and that the advertising agency has been chosen in such a manner, that the best ratio between quality and price is achieved, and that there are no conflicts of interest preventing an impartial and objective implementation of the program, cf. art. 2 of regulation 2015/1829 and art. 10 of regulation 2015/1831.

The program normally starts on the 1st day of the month, following the date of signing the contract, cf. art. 10 of regulation 2015/1831. The contractor is free to move funds between the individual program years and between the program's activities, cf. appendix 1 of the contract, as well as between the program's budget categories, cf. appendix 2 of the contract, provided that the activities in the program are carried out as described in the contractor's application, cf. appendix 1 of the contract.

The department "Quality and Risk assessment" at DAGTAE, must by risk assessment withdraw the annual payment requests on singular country programs, which are to be inspected by the department "Regional Inspection" of DAGTAE. On-the-spot-checks are carried out at the premises of the contractor and the advertising agency (implementing body), cf. article 20 in regulation 2015/1831.

The on-the-spot-checks in countries outside EU will be carried out by DAGTAE with technical assistance from the Danish Embassy in the particular country.

If an advertising agency is based in another member country within EU the on-the-spot-check will be carried out by the Sister organization of DAGTAE in the particular country, according to the regulations on mutual assistance, cf. article 79 of regulation No. (EU) 2021/2116 of the European Parliament and of the Council.

In addition to the regulatory basis, on-the-spot-check must be based on the contract between DAGTAE and the contractor.

3.3 Official guidelines

Guideline materials can be found in Danish and English on the website for the European Commission's agency REA's ([European Research Executive Agency](#)) website.

3.4 Selection of On-the-spot-checks

According to the rules the DAGTAE will, based on a risk analysis, decide which payment requests from the contractor is selected for an on-the-spot-check. Each program is required to be checked on-the-spot at least once between the first annual payment request and the request for payment of the balance by the end of the program. The check should include a visit to the proposing organization (the contractor) as well as the implementing body or bodies (the advertising agency), which is connected to the specific program.

"Quality and Risk assessment" selects the program or programs (located in Denmark and possibly in a country outside the EU or in another EU member state) that DAGTAE or DAGTAE's sister organization in the relevant other EU member state must check. The check can be limited to a reliable and representative sample of at least 30% of the total grant-eligible expenditure in the payment request for the year on the individual program chosen for the on-the spot-checks.

DAGTAE's selection is based on a risk analysis.

3.5 The scope of the on-the-spot-check

The origin of the check is, that 30% of the total EU payment request for the year chosen for the on-the-spot-checks, must be checked. In practice, the check will be based on a sample, based on the payment request, for the year in question. The DAGTAE will, in connection with the incoming annual payment request, if it is subject to physical control, request that the contractor submits all accounting documents, etc. covered by the payment request.

3.5.1 Random Sample Check

The sample for check is selected on the base of the information in the payment request to DAGTAE:

The sample check should be described and forwarded to our sister organization within the EU.

- The sample should make up for 30 % of the expenses and at least 40 % of the invoices in the payment request for the year chosen for the on-the-spot-checks
- The sample should be selected representatively in the various work packages
- If errors are found in the sample check, DAGTAE is to be contacted, and DAGTAE will then coordinate a possible expansion of the sample check. An extension of the check will include all invoices in the relevant work package. If errors also occur DAGTAE must be notified with the purpose of extending the check, to include all invoices for the year in question.

ALWAYS Contact DAGTAE if general errors are found, in order to extend the check to previous payments in former years on the program in question.

3.6 Notification

It is not required to notify that an on-the-spot-check is scheduled. If a notification is issued for practical reasons, the notification has to be issued as late as possible. This is to ensure that all relevant documentation and personnel, is present at the on-the-spot-check at the proposing organization (contractor) and the implementing body (advertising agency).

Both the contractor and the advertising agency has to be notified by DAGTAE, which is the Danish Paying Agency on simple programs on promotion in Denmark.

The check must be completed within the deadline stated by DAGTAE.

3.7 Deadlines

The on-the-spot-check must be completed within 60 days after DAGTAE has received the payment request. If this is not possible, DAGTAE must be notified, with an explanation. DAGTAE when has to notify the proposing organization (the contractor), that the payment deadline of 60 days, cf. article 16 in regulation 2015/1831, will be extended.

If the EU share of the cost of the eligible expenditures are 750,000 EUR or more, and if the amount which is requested in payment is 375,000 EUR or more, the contractor does not have to submit invoices and supporting documents to DAGTAE together with the annual payment request. Instead the contractor can use an auditor's certificate in accordance with appendix 5 of the standard contract.

If the check concerns a program with eligible expenditures of 750,000 EUR or more, and 325,000 EUR or more in requested subsidies DAGTAE will request a copy of all the invoices and supporting documents etc. in preparation of on-the-spot check referred to in paragraph 4.

4. The on-the-spot-check

The specific inspection points are elaborated in the inspection report at the end of this instruction.

All points in the inspection report must be completed. If a check point is not relevant, make a note: Not applicable (NA).

All documents and possible photo documentation must be attached to DAGTAE's inspection report.

The check must be carried out based on notices, regulations, guidelines (see Chapter 2), the signed contracts and the guidelines set out in this instruction. The eligible expenditure is defined in detail in article 4 of regulation 2015/1829 and in the standard contract.

The on-the-spot-check covers a financial check, a grant-related check and a check of the advertising material and other items produced in context to the program. Both the contractor and advertising agency must be checked.

Scenarios where the EU share is *less than 750,000 EUR* and the payment request does *not* exceed 375,000 EUR

For projects where the EU share is less than 750,000 EUR and the payment request does NOT exceed 375,000 EUR, DAGTAE must carry out an administrative check of invoices sent to DAGTAE together with the payment request. The check of the material made by Regional Control is carried out in order to ensure that the material is identical to that submitted to DAGTAE by the contractor and is in accordance with the information in the payment request.

Scenarios where the EU share is *more than 750,000 EUR* and the payment request *exceeds* 375,000 EUR

For projects where the EU share is more than 750,000 EUR and the payment request exceeds 375,000 EUR DAGTAE will only carry out an administrative check of the documents submitted. In the cases where the contractor has submitted an auditor's certificate, it can be expected that all invoices and supporting documents are ready for review at the time of the on-the-spot-check at the proposing organization and the implementing body.

The following documents must be available at the on the spot check depending on the EU share:

	Invoices	Financial Report	Technical Report	Administrative check of the invoices.	On-the-spot-check must reconcile the invoices	On-the-spot-check must verify that, the documents are actually present at the check.
If the EU share is less than 750,000 EUR and if the request for payment does NOT exceed 375, 000 EUR	Must be available on site	appendix 4 (statement of expenditure)	appendix 6 or 7 (periodic or final technical report)	Yes	No	Yes

If the EU share exceeds 50,000 EUR and if the request for payment exceeds 375,000 EUR	Must be available on site	appendix 4 and 5 (statement of expenditure and auditor's statement)	appendix 6 or 7 (periodic or final technical report)	No	Yes	Yes
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When both the contractor and the advertising agency are located in Denmark DAGTAE conducts both on-the-spot-checks. If the advertising agency is located in another EU Member State, on-the-spot checks are carried out by our sister organization in that country. If the advertising agency, is located outside the EU it is DAGTAE with technical support from the Danish Embassy in the country, who conducts the on-the-spot-check at the advertising agency.

In cases where proposing organizations (contractors in other EU Member States have contracted with an advertising agency (implementing body) located in Denmark in connection with a campaign in Denmark DAGTAE will, at the request of our sister organization, complete on-the-spot-checks.

4.1 The on-the-spot-check includes

4.1.1 Auditor's certificate

The check is only occurring in cases where the EU share exceeds 750,000 EUR in combination with payment request exceeding 375,000 EUR. In such cases, the credibility of the submitted auditor's declaration must be verified.

4.1.2 Document check

During the on-the-spot-check, the material on which the payment request is based, must be reviewed, which includes invoices, supporting documents (all sub-documents to the main document must be included in the check), payment documentation and time registration.

The payment request to DAGTAE shall be in DKK and EUR

An invoice should contain:

- Name and address of the contractor or advertising agency
- Invoice issuer's name, address and VAT number or any equivalent number for the identification of business
- Invoice date
- Description of the delivery, including the quantity and nature of the delivered goods and services, so that it is possible to see the link to the project for which the grant has been applied for
- Payment date
- Bank details
- Payment ID - payment information on the invoice issuer's account number and invoice no.
- VAT base, i.e. amount excluding VAT, VAT amount and amount including VAT.
- Any discounts and price reductions
- Currency

According to the standard contract, the eligible costs may be allocated to the cost types referred to in Article 6.2 of the contract:

- A. Personnel costs

- B. Subcontracting costs
- C. Purchase costs
- D. Other cost categories
- E. Indirect costs (fixed rate of 4% of eligible direct personnel costs – category A except volunteers cost, if any)

In order for expenses to be eligible, they must be carried out by the applicant, during the reporting period and included in the budget, in the context to the program, identifiable and verifiable, complying with national law and being reasonable and justified. Article 6.3 of the standard contract provides a number of ineligible costs, such as exchange rate losses, bank charges, deductible VAT, etc., which may not be included in the statement of expenditure.

Purchases for travel, accommodation and subsistence are eligible, if calculated in accordance with Article 6.2.C.1 of the contract, if they are in accordance with the beneficiary's usual traveling practice provided this ensure the best value for money.

Purchases of equipment, infrastructure or other assets or other goods, works and services, are eligible, if calculated according to Article 6.2.C.2 and C.3. Costs for providing financial support to third parties is eligible if it is in accordance to the conditions in Article 6.2.D.

4.1.3 Advertising material

DAGTAE carries out an administrative control of the promotional material received, with the purpose of ensuring compliance with the rules for the design of the advertising material.

During the inspection, you have to check if the material forwarded to DAGTAE is identical to the material, which is shown at the on-the spot-check at the contractor and/or at the implementing body.

If there are further, promotional initiatives, which are not forwarded to DAGTAE, such as merchandise and exhibition material maybe on websites or social medias, this will have to be checked. The on-the-spot-check includes checking whether material is in compliance with the rules in:

- article 4 in regulation 1144/2014, article 2 – 8 in regulation 2015/1831 and article 3(2) in regulation 2015/1829 regarding the mentions of origin, use of brands and health claims, and
- article 17 and Annex 5 in the contract furthermore also the visibility of the European flag and funding statement, and disclaimer from the Commission and the visibility of the EU-slogan: "Enjoy it's from Europe!"

It must also be checked whether the advertising material has actually been used by the contractor or the advertising agency, e.g. on social media, distribution at fairs, in shops etc.

Signage and logo

You must check whether the material produced and used in the information and promotion campaign comply with the rules. The check is carried out in connection with the examination of the annual payment request. In the case of non-compliance with the rules, the EU-subsidy can be reduced. It is required that the most important message in the material should be an EU-message, not promoting trademarks or certain country products, i.e. the material must in form and content be general and generic. Therefore, the campaigns must not act:

- Visibility of brands: Only in connection with product demonstrations or product tastings as well on small information and promotion articles may brands be displayed, provided that this is stated in the application and that the brands used by the contractor is chosen by complying with the principles of non-discrimination.
- Visibility of origin: Information and promotional material must not encourage consumption of a product based on its origin. The main shall be a Union message, however the products national origin, i.e. Denmark or a common supra-national origin i.e. The Nordic region may well be visible on material in campaigns directed at countries outside EU, at the same level as the campaign's most important EU message. However, not in audio material.

It is furthermore a requirement that the material also must display the European flag and a funding statement including a disclaimer from the Commission, and EU-slogan “Enjoy, it’s from Europe”-logo (approved logos are shown below).



In addition shall the material if relevant have a disclaimer from the Commission, cf. art. 17.3 of the standard contract with the following wording:

“Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or the European Research Executive Agency (REA). Neither the European Union nor the granting authority can be held responsible for them.”

For products covered by the EU quality programs, including the quality programs for spirits and wine, the origin can be stated without restrictions, i.e. like in the dairy area, Danbo, Havarti, Danablu, Esrum.

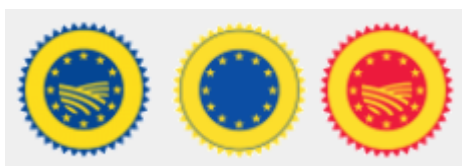
An updated list of EU acknowledged quality products, such as food, wine and spirits can be found here:

[eAmbrosia electronic register](#)

At the beginning of December 2020 the following Danish food products exclusive wine was included in the program: Danbo, Lammefjords potatoes, Havarti, Wadden Sea lamb, Wadden Sea stud, Danablu, Lammefjords carrots, Esrum, cf. Danish Veterinary and Food Administration;

<https://foedevarestyrelsen.dk/kost-og-foedevarer/maerkning-og-markedsfoering-af-foedevarer/produktspecifikke-maerkningsregler/kvalitetsordninger-for-landbrugsprodukter-og-foedevarer/varespecifikationer-for-geografiske-betegnelser>

An EU acknowledged quality product is labelled with one of following three labels:



Health claims must be in accordance with the national authorities responsible for public health in the EU member states, or in the countries outside the EU, where the program is implemented. If DAGTAE on the on-the spot check experience health claims in advertising material, which is not forwarded to DAGTAE, you should describe and photo document your observations, so the information can be included in the administrative case handling in DAGTAE.

4.2 Deadline for the conduction of the on-the-spot-check?

According to the rules DAGTAE must confirm payment no later than 60 days after receiving the payment application, if all checks have been completed. If further administrative control in DAGTAE or on-the-spot-checks is necessary, the Agency can extend the deadline by informing the contractor. The extension should include the number

of days necessary, to obtain the missing information for the completion of the check. The maximum extension is 14 days.

4.3 What to bring for the on-the-spot-check

DAGTAE forwards the material mentioned below to our sister organization within the EU, who will conduct the on-the-spot-check on our behalf. If the on-the-spot-check is at a advertising agency (implementing body) in a country outside EU will DAGTAE be responsible for having the following documents with them:

- A signed standard contract with a description of the program including possible changes to the contract
- Request for payment of EU-subsidy, including preliminary or final financial report, technical report and possible auditor statements
- Bank statements, also in cases where auditor statements are included
- A list of expenses, with copies of invoices and supporting documents (in the cases that does not include an auditor certificate)
- All invoices that form the basis of the payment request (only in cases that includes an auditor certificate)
- Advertising material, including prints from the website
- Relevant correspondence between the contractor and the Danish DAGTAE.

As the scope of on-the-spot-check can vary from program to program, you must prepare before the check in order for you to know, the specifications of the particular program, to which the inspection relates.

The case material must be available on the-on-spot-check.

5. AFTER THE INSPECTION

5.1 Inspection reports

In connection with the check, the attached inspection report must be completed with a thorough review with references to the documents used, which are attached to the case.

- If all rules are upheld, and there are no violations, the inspection report, with documents and attachments, is immediately sent to DAGTAE
- In the case of violations or irregularities, the advertising agency, must receive a hearing. The attached consultation letter must be used, with a consultation deadline of max. 14 days – the consultation period may possibly be shortened by agreement. In case hearings are initiated DAGTAE must be informed.

Please note that if fraud is suspected, you should not send a consultation letter, regardless of the fact that errors have also been found, which do not trigger suspicion, cf. section 6.

6. SUSPISION OF FRAUD

In connection with on-the-spot-checks, you may come across things that indicate, that a subsidy recipient is deliberately trying to get subsidies, which the applicant is not entitled. Fraud is difficult to detect, and even more difficult to prove, because the applicant deliberately tries to hide the facts. It is important to register suspected fraud, for an initiation of an investigation. In addition, DAGTAE must be able to document that we fulfill our duty to fight

fraud with EU funds. The assessment of the suspicion of fraud must therefore be documented in a separate internal document, after the end of the check. The document must be sent to DAGTAE with the inspection report.

Inspection report

Used in connection with on-the-spot-check of promotion - compliance with the provisions on information campaigns and promotion for agricultural products in the internal market of EU and in third countries

Refer to "on-the-spot-check INSTRUCTIONS 2024 Promotion"

All blue boxes are filled in by The Danish Agency for Green Transition and Aquatic Environment (DAGTAE)

6.1.1 Inspection information to be filled in by DAGTAE

WorkZone case No./File No.:	
Name and purpose of the program	
Program year selected for on-the spot-check	
Select checkbox: <input type="checkbox"/> The check concerns programs where the EU-share does NOT exceed 750 000 EUR and the payment request does NOT exceed 375 000 EUR <input type="checkbox"/> The check concerns programs where the EU-share exceeds 750 000 EUR and if the payment request exceeds 370 000 EUR	
The Contractors name:	
Contact information, address, telephone, e-mail:	
Contact person	
CVR/VAT-No./P-No.:	
Name of the advertising agency:	
Contact information, address, telephone, e-mail:	
Contact person	
CVR/VAT-No./P-No.	
Deadline for the completion of the on-the-spot-check according to the contract	
Further information regarding the on-the-spot-check:	

Eligible costs according to appendix 4 in the standard contract (Financial report)	The costs included in the check	Eligible costs according to the check

A. The on-the-spot-check result (to be filled in by the inspector)

	Yes	No	Remarks
Is this an inspection report without re-marks?			<i>Only YES must be answered here if the inspection does not give reason to doubt concerning the inspection result.</i>
If NO, which points have raised remarks?			
Are violations found in the random sample? Refer to the section of the inspection report, where you elaborate the violation.			If YES, check box a. and/or b.: a. <input type="checkbox"/> Has the on-the-spot-check lead to an extension, to include a check of the entire program year? b. <input type="checkbox"/> Has the on-the-spot-check lead to an extension of possible earlier payments? Please state the year:
has a consultation letter with request for reply been sent to the applicant?			
If "Yes", has the applicant replied?			
Other remarks regarding the check			

B. List of attachments (to be filled in by the inspector)

Following enclosures are attached to on-the-spot-check case (to be filled in by the inspector):
 All attachments must be numbered with KD (KontrolDokument/inspection document), for example KD 1 Account statement with an audit trail to the documents attached to on-the-spot report

Attachment No.	Title/Text	Mark X

On-the-spot-check at applicant/contractor

(When ordering, the Danish Agency for Green Transition and Aquatic Environment (DAGTAE) will state whether the inspection includes control at the proposing organization or not)

C. Time of the on-the-spot-check and notification thereof

To be filled in by the inspector(s)

d.1	Date for the check	
d.2	Start time for the check	
d.3	End time for visit	
d.5	Was notice given concerning the on-the-spot-check? If Yes, enter the date and time.	

D. Participants in the check and submission for case processing

To be filled in by the inspector(s)

e.1	Name of inspector	
e.2	Participant(s) from proposing organization	
e.3	Date of completion of case and submission to the DAGTAE	

E. Auditor's statement

		Yes	No	Remarks The box should always be filled in unless the point is irrelevant (If irrelevant, write IR)
f.1	Is there a signed auditor's certificate?			This point should only be answered in cases where the EU share exceeds 750 000 EUR and if the request for payment exceeds 375 000 EUR.
f.2	Are there any indications that the auditor's certificate has not been signed on a rightful manner?			<i>If there are errors in the check that the auditor should have been aware of, the answer must be NO</i>

F. Document check

		YES	NO	Remarks The box should always be filled in unless the point is irrelevant (If irrelevant, write IR)
g.1	Are all invoices and vouchers included in the payment request present at the contractor and are they identifiable?			<i>All original invoices and vouchers must be available from the contractor. Invoices with any underlying appendixes must clearly describe the expense.</i>
g.1a	Are there any underlying documents such as credit notes, timesheets, documentation for attendance at meetings?			<i>If an invoice does not describe the costs in order for it to immediately be identified, underlying documents must be available. For invoices issued by, for example, the advertising agency, it may be necessary to request the underlying documentation during the inspection of the advertising agency</i>
g.1b	Are all declared expenditures eligible?			<i>Here you must ensure that no expenses listed in Article 6.3 of the standard contract are included. In addition, please note that all payments are excluding VAT, except where VAT cannot be refunded under national legislation and has been paid by a person who is exempt from paying the VAT.</i>
g.1c	If subsidies for travel and accommodation have been applied for: Are the expenses reasonable and justified?			<i>Assess the expenses - have you chosen the most economical solution, and are the amounts essentially within the scope of the contract and/or the Danish government's circular - describe your observations. As documentation for participation in trips, meetings, trade fairs, etc., you can ask for meeting invitations, meeting reports, etc.</i>
g.1d	Personnel Costs <ul style="list-style-type: none"> - Does a time registration form exist for the time included in the application? - Does an employment contract or similar exist to confirm the affiliation with the project? 			<i>If a subsidy for time spent, has been applied for, time-sheets signed by the employee and manager must be available. The time registration can be electronic, and here the approval/signature is checked. The time registration must include the date of activity, the time used, and the type of activity. In connection with the application of personnel costs, the contractor shall make an hourly rate calculation, which, together with the payslips, must be presented at the check. Employees who are otherwise included as employees of the contractor are not required to submit a contract of employment, as the above-mentioned payslips etc. confirm the employment relationship. For persons employed only under the programme, an employment contract shall be in place.</i>
g.2	Are there credit notes, income and invoice discounts which are not deducted from the payment application?			<i>This is checked by looking at the accounting of the project. Ask the applicant if discounts have been given or credit notes has been received. In the accounting system, the accounts relating to this project are checked for any negative entries. If 'Yes', provide a detailed description and attach a copy.</i>

g.3	Can the payments be found in the applicant's online bank/payment system and has payment been made to the person who issued the invoice?			<i>The payments must be checked in relation to the bank - that the invoice issuer has accessed the payment.</i>
g.4	Are all expenses invoiced and paid within the accounting period?			<i>Checked by upholding with the bank account information. Each program has a specific bank account that is exclusively used by the proposing organization.</i>
g.5	Are all expenses accounted for and recorded using a numbering system that distinguishes them from expenses for other projects?			<i>Examined by looking at the bookkeeping and chart of accounts.</i>
g.6	Is there conformity with the declared expenditure and appendixes 4 and 6 to the standard contract (Financial and Technical report)?			<i>You must assess whether the attached material is in accordance with the information submitted in attachments 4 and 6 – i.e. do the amounts match and does all expenses relate to the project described in attachment 6.</i>
g.7	Are the expenses considered to be reasonable and justified?			<i>Here you can possibly ask the contractor what considerations they have made in connection with the selection of suppliers.</i>

G. Equipment and promotion materials – This only applies to the check of promotion materials, which are not forwarded to The Danish Agency for Green Transition and Aquatic Environment (DAGTAE). See point 4.1.3 in on-the-spot-check instructions.

		YES	NO	Remarks The box should always be filled in unless the point is irrelevant (If irrelevant, write IR)
h.1	Have you applied for a subsidy for equipment?			
h.1a	If Yes: What equipment and has it been inspected?			<i>By equipment is meant e.g. tables, chairs and other things in connection with fairs etc. Photo-document the inspection.</i>
h.2	Have you applied for subsidy for information materials/promotional materials? If YES, please answer the points below			
h.2a	Has the information material been used e.g. on social medias, distribution at fairs, in shops etc.?			<i>Describe the material and how it was used, e.g. you can ask for copies to be handed over, which can be placed on the case, alternatively you can document it with photos.</i>
h.2b	Does the information/promotional material highlight trademarks?			<i>Advertising material must not highlight trademarks unless it is used at product demonstrations.</i>
h.2c	If YES in h.2b: Is the information/promotional material intended for use at product demonstrations?			
h.2d	Does the information/promotional material highlight products from certain member states?			<i>However, information on their specific origin is welcome, cf. the list here: eAmbrosia electronic register.</i>
h.2e	IF YES in h.2d: Is the product included in the EU quality programs? Cf. marks for EU-approved quality product section 4.1.3.			
h.2f	Are there health claims in the information/promotional material?			<i>If you experience health claims in the information material, you should describe and photo-document your observations.</i>

h.2g	<p>Is the information/promotional material subject to all 3 requirements?</p> <p>If the material has not been supplied with the three requirements, then describe the relationship and enclose documentation.</p>			<p>YES:</p> <p><input type="checkbox"/> EU flag?</p> <p><input type="checkbox"/> EU slogan: "Enjoy, it's from Europe"</p> <p><input type="checkbox"/> "The Commission's disclaimer"</p>
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H. Equipment and promotional material – inspection of material as forwarded to the Danish Agency for Green Transition and Aquatic environment (DAGTAE)

		YES	NO	<p>Remarks</p> <p>The box should always be filled in unless the point is irrelevant (If irrelevant, write IR)</p>
	Is the information material / promotional material identical with the material that the contractor has forwarded the Agency in connection with the payment application?			<p><i>Be aware that electronic promotional material may be constantly evolving so that it will not always be identical to what was submitted.</i></p>

On-the-spot-check at the implementing body (advertising Agency) (to be filled in by the inspector)

J. Time of on-the-spot-check and notification hereof

To be filled in by the inspector(s)

j.1	Date for visit	
j.2	Start time of visit	
j.3	End time of visit	
j.4	Was notice given concerning the on-the-spot-check? If Yes, enter the date and time.	

K. Participants at the on-the-spot-check and submission for case processing

To be filled in by the inspector(s)

k.1	Name of inspector	
k.2	Participant(s) from advertisement agency	
k.3	Date of completion of case and submission to DAGTAE	

L. Document control

		YES	NO	Remarks The box should always be filled in unless the point is irrelevant (If irrelevant, write IR)
l.1	Can the invoices covered by the payment request be found at the check?			<i>In the accounts, you must be able to find all invoices that have been sent to the contractor.</i>
	Are there any underlying documents such as credit notes, hourly accounts, documentation for meeting attendance?			<i>It may be necessary to specify invoices, therefore, ask for the underlying documents.</i>
	If subsidies for travel and accommodation have been applied for: Are the expenses reasonable and justified?			<i>Assess the expenses – is the most economical solution selected, and are the amounts essentially within the framework of the contract and / or the Danish government's circular. As documentation for participation in travel, meetings, trade fairs, etc., you can ask for meeting invitations, meeting minutes etc.</i>

I.2c	<p>If the contractor has applied for subsidies concerning personnel costs:</p> <ul style="list-style-type: none"> - Are time registration forms for the time included in the application? - Is an employment contract or similar that confirms the affiliation included in the project? 			<p><i>In most cases, there will be specific invoices, but there may be other ways of doing so if, for example, a fixed rate has been applied, e.g. the indirect costs, cf. Annex 2 to the contract.</i></p> <p><i>If a subsidy has been applied for time spent, time-sheets must be available, which must be signed by the employee and manager. The time registration can be electronic, and here it is checked how the approval takes place.</i></p> <p><i>The time registration must contain the date of the activity, the time used and the type of activity.</i></p> <p><i>In connection with the application for personnel costs, the contractor makes an hourly rate calculation, which together with the payslips must be presented at the inspection.</i></p> <p><i>Employees who are otherwise included as employees of the contractor are not required to submit a contract of employment, as the above-mentioned payslips, etc. confirms the employment relationship.</i></p> <p><i>For persons who are only employed in connection with the program, an employment contract shall be in place.</i></p>
I.3	Are credit notes, income and invoice discounts which are not deducted from the payment application?			<p><i>This is checked by looking at the accounting of the program.</i></p> <p><i>Ask the applicant if discounts have been given or credit notes received. In the accounting system, the accounts relating to this program are checked for any negative entries.</i></p> <p><i>If 'Yes', please specify and attach a copy.</i></p>
I.4	Are the payments traceable to the advertising agency's bank account?			<i>Check if the money has entered into the account of the advertising agency's bank account.</i>
I.4a	Are the payments to be found in the applicant's bookkeeping system?			<i>Check if the payments have been booked and included in the advertising agency's accounts.</i>

M. Equipment and promotional material – This section only applies to control of promotion materials, which are not forwarded to the Danish Agency for Green Transition and Aquatic Environment (DAGTAE). See point 4.1.3 in on-the-spot control instructions

		YES	NO	Remarks
m.1	Does the contractor apply for subsidies for equipment, which is located at the advertising agency?			The box should always be filled in unless the point is irrelevant (If irrelevant, write IR)
m.1a	<p>If YES</p> <p>What equipment and has it been inspected?</p>			<p><i>Equipment e.g. tables, chairs, and other in connection with fairs etc.</i></p> <p><i>Photo-document the inspection</i></p>
	Does the contractor apply for subsidies for information material/promotional material?			

m.2	If YES, answer the points below			
m.2a	Has the information/promotional material been used e.g. on social medias, distribution on fairs, in shops etc.?			<i>Describe the material and how it has been used, e.g. you can ask to be handed copies for the case, alternatively you can photo-document the material.</i>
m.2b	Does the information/promotional material highlight trademarks?			<i>Promotional material must not highlight trademarks unless it is used at a product demonstration.</i>
m.2c	If YES in I.2b: Is the information/promotional material meant for use in product demonstrations?			
m.2d	Does the information/promotional material highlight products from certain Member States?			<i>It is, however, allowed to inform on the specific origin, e.g. The list found here: eAmbrosia electronic register</i>
m.2e	If YES in I.2d: Is the product covered by the EU quality programs? e.g. logos for EU approved quality product section 4.1.3.			
m.2f	Are there health claims included in the information/promotional material?			<i>If you experience health claims in the promotional material, you must describe and photo-document your observations.</i>
m.2g	Does the information/promotional material meet all three requirements If the material does not meet the three requirements, describe the situation and attach documentation			YES: <input type="checkbox"/> EU logo? <input type="checkbox"/> "Enjoy, it's from Europe" <input type="checkbox"/> "Commission disclaimer"

M. Equipment and promotional material - This section only applies when checking promotional material that has not been forwarded to DAGTAE. See section 4.1.3 in the control instructions

		YES	NO	Remarks The box should always be filled in unless the point is irrelevant (If irrelevant, write IR)
m.1	Is the contractor applying for a subsidy for equipment, which is located at the advertising agency?			
m.1a	<u>IF YES</u> What equipment and has it been inspected?			<i>By equipment is meant e.g. tables, chairs and other things in connection with fairs etc. Photo-documents the inspection</i>
	Is the contractor applying for a subsidy for information material/promotional material?			

m.2	If YES, answer the points below			
m.2a	Has the information/promotional material been used e.g. on social medias, distributed on fairs, in shops etc.?			<i>Describe the material and how it has been used, e.g. you can ask for copies to be handed over which can be placed in the file, alternatively you can document it with photos.</i>
	Does the Information/promotional material highlight trademarks?			<i>Promotional material must not highlight trademarks unless it is used at a product demonstration.</i>
m.2b	If YES in I.2b: Is the information/promotional material meant for use at product demonstrations?			
m.2c	Does the information/promotional material highlight products from certain member states?			<i>However, information on their specific origin is welcome, cf. the list here: eAmbrosia electronic register</i>
m.2d	If YES in I.2d: Is the product covered by the EU's quality schemes? Cf. logos for EU-approved quality product section 4.1.3.			
m.2e	Are there health claims in the information/promotional material?			<i>If you experience health claims in the promotional material, you must describe and photo-document your observations.</i>
m.2f	Does the information/promotional material meet all three requirements			YES: <input type="checkbox"/> EU logo? <input type="checkbox"/> "Enjoy, it's from Europe" <input type="checkbox"/> "Commission disclaimer"
m.2g	If the material does not meet the requirements, describe the situation and attach documentation			

N. Equipment and promotional material – inspection of material forwarded DAG-TAE

		YES	NO	Remarks The box should always be filled in unless the point is irrelevant (If irrelevant, write IR)
	Is the information material/promotional material identical to the material forwarded by the contractor to the Agency in connection with the payment application?			<i>Be aware that electronic promotional material may be constantly evolving so that it will not always be identical to what was submitted and that the material sent to us by links only will be open for a specified period.</i>

[Bagside Overskrift]

[Bagside Tekst]



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