

Guideline for the review of the interim report of the sub-grantee by the grantee

The grantee bears full responsibility for the appropriate use of funds by the sub-grantee and is liable for possible claims for repayment by the federal government. Form, scope and type of the review of the interim report are at the discretion of the grantee. The result of the review is documented and confirmed in the paragraph *1. Sub-grantee(s) (SG)* of the Marine Litter Interim Report by filling in the field „**Name of sub-grantees**“.

This guideline is a **non-binding** overview that can be used to assist in the review of the interim report of the sub-grantee as part of the reporting obligations.

1. Have the requirements and conditions of the subgrant agreement been followed?
(e. g., do the submitted documents meet the specified requirements?)
2. Is the interim report complete? (interim status report, financial statement, *if applicable* list of vouchers)
3. Has the report been received on time?
4. Does the interim status report indicate that the intended purpose of the grant has not been achieved and is there a need for action in this regard?
(e.g., substantial delays, risks that have occurred or are expected to occur that may affect the progress of the project and the achievement of outputs (specific project objectives) or outcome (overarching project goal), difficulties in project implementation or in communication)
5. Is the financial report mathematically correct?
6. Is there any evidence that the deadline for spending the requested funds has been exceeded?
7. Is the current budget displayed correctly? Is the sum of the forwarded funds correctly reported in the financial report? Are there any deviations or changes in funding compared to the approved financing plan, such as reduced expenditures, increased own or cover funds?
8. Are there any indications that the main budget lines have been exceeded (significantly) by more than 20%?
9. Do the documents show any indications that the grant has not been used in accordance with the intended purpose? Are all reviewed expenditures approved or must a repayment be made?

If the review of the interim report indicates e.g. that funds are being used for purposes other than those for which they were intended, the grantee has the option of carrying out a more detailed review and of requesting a list of vouchers and random samples of supporting documents. The extent to which the grantee requests supporting documents is at its discretion.