

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
1. GENERAL		
1.1 Information submitted by :		
1.1.1 Member State	Greece	
1.1.2 Title of the programme and CCI	COOPERATION PROGRAMME « INTERREG V-A GREECE-ITALY 2014-2020 » 2014TC16RFCB020	
1.1.3 Name of main contact point, including e-mail: (body responsible for the description).	<p><u>In Greece:</u></p> <p>Ministry of Economy and Development Special Secretariat for ERDF & CF Funded Sectoral Ops Special Service Managing the "European Territorial Cooperation" Objective Operational Programmes Angeliki Bouziani, Head of the Managing Authority of European Territorial Cooperation Programmes of the Ministry of Economy and Development Address: 65 Georgikis Scholis Avenue, 57001, Pylaia, Thessaloniki, Greece Tel: (+30) 2310 469600 Fax: (+30) 2310 469602 e-mail: interreg@mou.gr</p> <p><u>In Italy</u></p> <p>Region of Puglia Territorial Cooperation Section Giuseppe Rubino, Head of the Territorial Cooperation Section of Puglia Region Address: Via Gobetti, 26 70125 Bari, Italy e-mail: gius.rubino@regione.puglia.it</p>	
1.2 The information provided describes the situation on:	:	

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
1.3 System structure	General information and flowchart showing the relationships and different responsibilities between the authorities/bodies involved in the Management and Control System	ANNEX 1 Structure and Methodology of the Management and Control System
1.3.1 Managing Authority	Special Service Managing the “European Territorial Cooperation” Objective Operational Programmes	
Address	65 Leoforos Georgikis Scholis, 57001, Pylaia, Thessaloniki, Greece	
Contact Point	<p>Eleni Katsiyianni, Head of Unit A' of the Managing Authority of European Territorial Cooperation Programmes of the Ministry of Economy and Development Tel: (+30) 2310 469600 Fax: (+30) 2310 469602 e-mail: elenkatsi@mou.gr</p> <p>Contact Point for the FLC System in Greece Christodoulou Constantinos Head of Unit C' of the MA Tel: (+30) 2310 469600 Fax: (+30) 2310 469602 e-mail: kostxris@mou.gr</p> <p>Contact Point for the FLC System in Italy Giuseppe Rubino, Head of the Territorial Cooperation Section of Puglia Region Adress: Via Gobetti, 26 70125 Bari, Italy e-mail: gius.rubino@regione.puglia.it;</p>	
1.3.2 Certifying Authority	Special Service “Certifying and Verifications Authority of Co-funded Programmes”- Units A, B and C of the Greek Ministry of Economy and Development	
Address	11 Navarchou Nikodimou & Voulis str., 105 57 Athens, Greece	

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Contact Person	<p>Vasiliki Alesta, Deputy Head of the Special Service «Certifying and Verifications Authority of Co-funded Programmes»</p> <p>Tel: (+30) 213 1500401</p> <p>Fax: (+30) 213 1500403</p> <p>e-mail: alesta@mnec.gr</p>	
1.3.3 Intermediate Bodies	NA	
<p>1.3.4 When Article 123(5) of Regulation (EU) No 1303/2013 applies, indicate how the principle of separation of functions between the audit authority and the managing/certifying authorities is ensured.</p>	<ul style="list-style-type: none"> • The Managing Authority (MA): The MA is responsible for the managing of the Programme according to the principle of sound financial management and carry out the functions set out in 72 and 125 of Regulation 1303/2013 and article 23 of Regulation 1299/2013. As Managing Authority was designated the Special Service Managing the "European Territorial Cooperation" Objective Operational Programmes which is supervised by the Special Secretariat for ERDF & CF Funded Sectoral Ops of the Ministry of Economy and Development. • The Certifying Authority (CA): The functions of the CA will be carried out in compliance with article 24 of Regulation (EU) 1299/2013 and article 126 of Regulation (EU) 1303/2013. Also, according to article 10 of the Greek Law 4314/2014 as Certifying Authority was designated the Special Service «Certifying and Verifications Authority of Co-funded Programmes», which is administrative Unit at the level of a Ministry Directory and is supervised by the General Secretary of Public Investments – NSF of the Ministry of Economy and Development. Analytical references for the designation, the competences and the organisational structure of the Certifying Authority, could be found in Annex 13. • The Audit Authority (AA): Has the overall responsibility for the audit of the proper operation and implementation of the Management and Control System. In this frame, the Audit Authority shall carry out the functions set out in article 127 of the EU Regulation 1303/2013. The Financial Audit Committee (EDEL), which was established by Article 11 of Law 4314/2014, is the single Audit Authority referred to in article 59 of Regulation (EC) No 1083/2006 and in article 123 of Regulation (EC) No 1303/2013 (General Regulation). Its mission is to safeguard the observance of the principles of sound financial management of co-financed programmes. Financial Audit Committee (EDEL), comes under the General Secretariat for Financial Policy of the Ministry of Finance. <p>When were designated the competent authorities/entities responsible for the Management and Control System, special care has been taken in order to comply with the principle of separation of duties both within and among entities. Particularly:</p> <ul style="list-style-type: none"> • The Managing Authority, the Certifying Authority and the Audit Authority are not belonging to the same public 	<p>ANNEX 1 Structure and Methodology of the Management and Control System</p>

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	<p>authority or body.</p> <ul style="list-style-type: none"> The Audit Authority is duly independent from the Managing Authority and the Certifying Authority, under the supervision of the General Secretariat of Fiscal Policy and the Ministry of Finance. The Directorates that support the operation of the Audit Authority are belonging to the same General Secretariat. According to paragraph 6 (st) of the article 12 of the Greek Law 4314/2014, for the members of the audit teams their independence from the Managing Authority and the Certifying Authority, is ensured. The Certifying Authority is independent from the Managing Authority and the Audit Authority 	
2. MANAGING AUTHORITY		
2.1 Managing authority and its main functions		
<p>2.1.1 The status of the managing authority (national, regional or local public body or private body) and the body of which it is part</p>	<p>The Managing Authority is the same public body that was designated as the Managing Authority of the ETC Programme Greece – Italy 2007-2013.</p> <p>The Managing Authority of European Territorial Cooperation Programmes is a Special Service of the Ministry of Economy and Development, Greece.</p> <p>The Managing Authority is designated and performs its duties according to:</p> <ul style="list-style-type: none"> Article 125 of Regulation(EU) 1303/2013 and Article 23 of Regulation(EU) 1299/2013? Article 8 paragraph 1 (f) of Law 4314/2014 "Management, control & implementation of the development interventions for the programming period 2014-2020 (Government Gazette 265/A/23-12-2014) Ministerial Decision 109283/EYΘY1012 (Official Gazette 2362/τΒ/4-11-2015) Commission decision adopting the Cooperation Programme C(2015) 9347/15-12-2015 <p>The Managing Authority of European Territorial Cooperation Programmes is a Special Service of the Ministry of Economy and Development, Greece.</p> <p>Address: 65 Georgikis Scholis Ave, PC 57001 – Thessaloniki, Greece</p> <p>Tel.: +30 2310 469600</p> <p>Fax: +30 2310 469602</p>	<p>ANNEX 2: Managing Authority: Organigramme, Tasks and Legislative Framework</p>

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	E-mail: interreg@mou.gr	
2.1.2 Specification of the functions and tasks carried out directly by the managing authority	<p>The Managing Authority (MA), assisted by the Joint Secretariat, is responsible for managing and implementing the Programme in accordance with the principle of sound financial management and carries out the functions set out in Articles 72 and 125 of Regulation (EU) 1303/2013 and article 23 of Regulation (EU) 1299/2013.</p> <p>The MA carries out the following main tasks and responsibilities:</p> <ul style="list-style-type: none"> • Supports the work of the Monitoring Committee and provides it with information relating to the progress of the operational programme • Supervises and monitors the Programme including the accuracy and legality of payments. • Draws up and applies appropriate selection procedures and criteria in regards to the selection of operations • Make available to beneficiaries information that is relevant to the execution of their tasks and the implementation of operations respectively; • Is responsible for drawing up communication strategies and conducting all necessary information and publicity measures related to the Cooperation Programme according to Regulation (EU) 1303/2013: article 115. • Establishes a system to record and store in computerised form data on each operation necessary for monitoring evaluation, financial management, verification and audit. • Ensure that the data referred to the previous point is collected entered and stored in the system, and that data on indicators is broken down by gender where required. • Submits to the Commission annual and final implementation reports • Acts as a liaison among the authorities implementing the Programme and other interested parties where necessary • Supervises the work of the Joint Secretariat • Implements the technical assistance budget, as approved by the Monitoring Committee <p>With reference to the Programme's financial Management and Control, the Managing Authority also:</p> <ul style="list-style-type: none"> - puts in place effective and proportionate anti-fraud measures taking into account the risks identified; - sets up procedures to ensure that all documents regarding expenditure and audits required to ensure an 	<p>ANNEX 2: Managing Authority: Organigramme, Tasks and Legislative Framework</p> <p>ANNEX 3: Joint Secretariat</p>

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	<p>adequate audit trail are held in accordance with the requirements of point (g) of Article 72 of Regulation (EU) 1303/2013;</p> <ul style="list-style-type: none"> - draws up the management declaration and annual summary referred to in points (a) and (b) of Article 59(5) of the Financial Regulation. 	
<p>2.1.3 Specification of the functions formally delegated by the managing authority, identification of the intermediate bodies and the form of the delegation (underlying that the managing authorities maintains the full responsibility for the delegated functions), under Article 123(6) and (7) of Regulation (EU) No 1303/2013. Reference to relevant documents (legal acts with empowerments, agreements).</p> <p>Specifications of the functions of the controllers foreseen in Article 23(4) of Regulation (EU) No 1299/2013, for European territorial cooperation programmes.</p>	<p>No functions have been delegated to an Intermediate Body.</p>	
<p>2.1.4 Description of the procedures for ensuring effective and proportionate</p>	<p>MA performs specific effective and proportionate anti-fraud procedures and measures (system) for combating fraud that could classified in 3 levels as following:</p> <p>A. Fraud Risk Assessment</p>	<p>ANNEX 4: Risk Assessment & Management</p>

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<p>anti-fraud measures taking account of the risks identified, including reference to the risk assessment carried out (Article 125(4)(c) of Regulation (EU) No 1303/2013).</p>	<p>B. Examination and review of suspicions of fraud C. Reporting mechanisms for suspicions of fraud</p> <p>The Legal Framework of the Anti-Fraud system is:</p> <ul style="list-style-type: none"> • Regulation (EU) 1303/2013, Article 125 paragraph 4 (c). • Greek Law 4314/2014 (in Greece) <p>In Greece: The National Reporting Mechanism and Authority for suspicions of fraud, is the General Secretariat Against Corruption which is also responsible for the national coordination of fraud issues in Greece (Greek Authority AFCOS according to ar. 7(B) of the Law 4320/2015 and ar. 4(3) of EU Reg. 883/2013. The report of a concern by Greek beneficiaries could be made via platform on the programme's website: http://kataggelies.gsac.gov.gr/</p> <p>In Italy: The recent Legislative Decrees n. 50/2016 and n. 56/2017 have brought about an integral review and unification of the Italian laws concerning public procurement and has given a leading role to ANAC, National Anti-Corruption Authority in regulating and monitoring the regularity and legality of public contracts and private tenders; ANAC can be consulted by Regions, Municipalities and every public administration</p> <p>Puglia Region has implemented, according to the Italian law, the Triennial Plan Against Corruption which defines a detailed internal organization aiming at: risk assessment; prevention of crimes; enhancing transparency and integrity. The Triennial Plan is available at the following link: http://anticorruzione.regione.puglia.it/ptpc. The unit in charge with the Plan implementation is the General Secretariat of the Presidency, with its director in charge, which is also the responsible for the regional coordination of fraud issues according to the Legislative Decree n. 97/2016</p> <p>The Regional body against corruption has defined a whistleblowing procedure for employees and collaborators of the Puglia Region, but there is no specific site for Italian beneficiaries; the latter can send reports via the National Anticorruption Authority portal available at the following link: https://www.anticorruzione.it/portal/public/classic/AttivitaAutorita/Anticorruzione/SegnalIllecitoWhistleblower</p>	

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	The description of the Anti-Fraud system is based on the EU Guidance Note on Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures (EGESIF 14-0021-00, 16/06/2014)	
2.2 Organisation and procedures of the managing authority		<p>ANNEX 1: Structure_ Monitoring Methodology</p> <p>ANNEX 2: Managing Authority: Organigramme, Tasks and Legislative Framework</p> <p>ANNEX 3: Joint Secretariat</p>
2.2.1 Organisation chart and specifications of the functions of the units (including the plan for allocation of appropriate human resources with the necessary skills). This information also covers the intermediate bodies to which some functions have been delegated.	<p>The Special Service Managing the “European Territorial Cooperation” Objective Operational Programmes is conducted by the following four units as specified in the Ministerial Decision 2362/4/11/2015:</p> <p>Unit A: Planning and Monitoring of Management and Control Systems, Horizontal Issues and the “Interreg Europe” Programme</p> <p>Unit B1: Management - Monitoring of the Programmes implemented in the Balkan Peninsula –Black Sea and the Interregional Programmes.</p> <p>Unit B2: Management - Monitoring of the Programmes implemented in the Mediterranean and the Adriatic</p> <p>Unit C: Verification of Expenditures</p> <p>Unit D: Administration, and Informatics and the “Interact” Programme.</p> <p>The Management of the Cooperation Programme: «Interreg V-A: Greece-Italy 2014-2020» falls under the responsibility of Unit B2. The Planning and Monitoring of the MCS of the Programme falls under the responsibility Unit A. The verification of expenditures for the Beneficiaries located in Greece, falls under the supervision of Unit C. All administrative and IT issues and the MIS Office falls under the responsibility of Unit D. Moreover, the Unit D is responsible for the Management of the Technical Assistance Programme in Greece.</p> <p>In Italy, the responsible Unit for the management of the TA is the Territorial Cooperation Section of Puglia Region. The management verifications of the Technical Assistance will be carried out by the Financial Department – Economate Service and Cash.</p>	

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	<p>The organizational charts are attached in Annex 1.1_Structure of the MCS.</p> <p>The organigrammes are according to the new internal organization established with the Decisions nn. 396/2018, 107/DIR/2018/345 and 178/DIR/2018/</p> <p>The Managing Authority is assisted by a Joint Secretariat (JS) based at the premises of Puglia Region (Italy) and there are also one branch in Thessaloniki at the premises of the Managing Authority and one Antenna in Kerkyra (Region of Ionian Islands). In addition there are two Info Contact Points, one in Ioannina and one in Patra (Greece).</p> <p>The Joint Secretariat was set up according to Ministerial Decision 300539/YΔ 1605 (Greek Government Gazette 1453/B' 2016)</p> <p>The Joint Secretariat was set up under the legal responsibility of the managing authority following consultation with the participating countries. The Joint Secretariat assists the Managing Authority and the Monitoring Committee in carrying out its respective functions.</p>	
2.2.2 Framework to ensure that an appropriate risk management exercise is conducted when necessary, and in particular in the event of major modifications to the management and control system.	Risk Assessment and Management tool shall be used by the MA taking into consideration all the factors that arise from the interior and exterior environment, especially in case of significant modifications of the Management and Control System. Risk Assessment and Management guidelines will adopt the respective funding results and be in line with the Anti – Fraud system (fraud risk assessment).	ANNEX 4: Risk Assessment & Management
2.2.3 Description of the following procedures (<u>that should be provided in writing to the staff of the managing authority and intermediate bodies; date and reference</u>):		

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2.2.3.1 Procedures to support the work of the monitoring committee.	<p>For the effective implementation of the Cooperation Programme: «Interreg V-A: Greece-Italy 2014-2020» the-Monitoring Committee is established according to Regulation (EU) 1303/2013 article 47 and performs its functions according to article 49 and 110 of the Regulation above.</p> <p>The Greek part of the Monitoring Committee of the Cooperation Programme : «Interreg V-A: Greece-Italy 2014-2020» was set up by the Decision no 300104/ YΔ 427/12/02/2016 of the Minister of Economy and Development</p> <p>It was agreed not to establish a Steering Committee.</p>	ANNEX 5 Monitoring Committee
2.2.3.2 Procedures for a system to collect, record and store in computerised form data on each operation necessary for monitoring, evaluation, financial management, verification and audit, including, where applicable, data on individual participants and a breakdown of data on indicators by gender when required	<p>The MA will use the Monitoring Information System (MIS) which analytically is described in Greek Law 4314/2014 and is currently under adaption to the management and monitoring needs of the CP.</p> <p>MIS aims to:</p> <ul style="list-style-type: none"> • The bottom – up information management (operation and payment's reporting documentation) • The online management of the operations. The development of the necessary printings for each phase of the implementation and management of an operation together with its legal commitments. • Cover all the implementation stages of an operation namely the physical and financial object, the time schedule, the administrative and legal framework. • Communicate all the information based on the EU SFC <p>For that reason, operations and controls of the MIS aim to:</p> <ul style="list-style-type: none"> • Satisfy the management requirements at each level of the CP • Secure interactions among these different levels • Allow to the authorised staff to follow up the adherent of the commitments • Allow to the authorised staff to work on amendments and modifications (if needed) • Allow to the authorised staff to follow up the implementation of each operation • Allow to the authorised staff to assess effectively the results and impact of the implemented activities. 	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly.</p>

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2.2.3.3 Procedures for the supervision of the functions formally delegated by the managing authority under Article 123(6) and (7) of Regulation (EU) No 1303/2013	NA	
2.2.3.4 Procedures for appraising, selecting and approving operations and for ensuring their compliance, for the entire implementation period, with applicable rules (Article 125(3) of Regulation (EU) No 1303/2013), including instructions and guidance ensuring the contribution of operations to achieving the specific objectives and results of the relevant priorities in accordance with the provisions of Article 125(3)(a)(i) of Regulation (EU) No 1303/2013 and procedures to ensure that operations are not selected where they have been physically completed or fully implemented before the application for funding by the beneficiary	<p>The procedures for appraising, selecting and approving operations and for ensuring their compliance, for the entire implementation period, with the applicable EU and national rules are described in the Programme and Project Manual and its annexes and they could be summarized as follows:</p> <ul style="list-style-type: none"> • Programme and Project Manual • Application Form • Project Selection Criteria • Partnership Agreement • Subsidy Contract • Progress Report (model and instructions) • Guidance on Management Verifications • Readiness Sheet • Co- financing Statement-Non double Financing • Declaration of Not Generating Revenues • Justification of Budget Cost • State -aid declaration <p>The Joint Secretariat prepares the material for the call for proposals and submits it to the Managing Authority. The Managing Authority examines the material and when accepted submits it to the Monitoring Committee for approval. Then, the Managing Authority launches the call for proposals, and with the support of the JS informs potential beneficiaries about the terms of the call, the criteria and the procedure for selecting operations, the main obligations to be undertaken by beneficiaries in case that an operation is selected for funding under the Cooperation Programme etc.</p>	ANNEX 7: Procedures and Documents for appraising, selecting, approving and supporting operations

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(including the procedures used by the intermediate bodies where the appraisal, selection and approval of operations have been delegated).

Potential beneficiaries prepare a proposal in cooperation with the lead beneficiary, who submits it electronically into the MIS and receives a confirmation message.

The Joint Secretariat checks the submitted proposals according to the approved selection criteria. With respect to the launching of the call for proposals, the joint secretariat shall check the proposals and make certain that:

1. proposals are submitted within the deadline;
2. all standard documents required are completed;
3. all required documents have been submitted through the MIS
4. beneficiaries are eligible.

It shall then carry out evaluation of proposals based on the operations selection criteria, approved by the Monitoring Committee and submit all the material to the Managing Authority. The Managing Authority makes sure that the procedure for evaluating proposals has been carried out in accordance with the terms of the call for proposals and the approved selection criteria. The Managing Authority on the basis of the ranking list and taking into account the budget allocated to the call will propose to the MC the projects for approval. The JS with the consent of the MA submits the documentation to the Monitoring Committee

- the project fiches of the submitted project proposals;
- a ranking list of the evaluated project proposals;
- all evaluation forms.

In evaluating proposals, the joint secretariat may be assisted by external experts, selected in agreement with the participating countries.

The Monitoring Committee conducts the procedure for the selection of the operations to be funded and has the ultimate responsibility for the selection of operations.

All projects receiving funds have to meet the following quality requirements:

- Cross-border relevance;
- Partnership relevance;
- Concrete outputs and measurable results;
- Sustainable outputs and results;
- Coherent approach;
- Sound project communication strategy and tools;
- Effective management;
- Sound budget.

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	<p>Different types of calls are expected to be launched: thematic calls, targeted calls, ordinary calls, calls for strategic projects, etc. As a general principle, the Programme is committed, across all priorities, to sustainable development and promotion of equality between men and women and non-discrimination, which will also be reflected in the evaluation criteria.</p> <p>Following the selection of the operations by the MC, the Managing Authority shall contract the lead beneficiaries of the selected operations.</p>	
<p>2.2.3.5 Procedures to ensure the provision to the beneficiary of a document setting out the conditions for support for each operation, including procedures to ensure that beneficiaries maintain either a separate accounting system or an adequate accounting code for all transactions relating to an operation.</p>	<p>After the approval for funding of the project, the MA/JS informs officially the Lead Beneficiary about the result of the evaluation and the next steps. The Lead Beneficiary in cooperation with the project beneficiaries, need to proceed with adjustments of the Application form and prepare all the necessary documentation required by the Call for proposals for the signature of the Subsidy Contract.</p> <p>On the basis of the Monitoring Committee's decision about selected project proposals, the Managing Authority shall sign a subsidy contract with the Lead Beneficiaries of the approved projects. The subsidy contract shall determine the rights and responsibilities of the aforementioned parties and shall describe the scope of activities to be carried out, the terms of funding, the requirements for reporting and financial controls, etc.</p> <p>The Managing Authority will use a standard template for the subsidy contract for which the MC is informed and which is developed in compliance with the Programme's applicable rules and in accordance with the Greek law. The subsidy contract is addressed to the Lead Beneficiary, appointed by the partnership, in accordance to article 13 of the Regulation (EU) No 1299/2013, and is signed by the legal representative of the Lead Beneficiary and by the Managing Authority. The signature of the Partnership Agreement is prerequisite for the subsidy contract. The Partnership Agreement will be signed between the Lead Beneficiary and other beneficiaries of the project. This Agreement shall define the rules of procedure regarding the work to be carried out for the implementation of the specified project activities and their duties and obligation within the Partnership.</p>	<p>ANNEX 7: Procedures and Documents for appraising, selecting, approving and supporting operations</p>
<p>2.2.3.6 Procedures for the verifications of operations (in line with requirements under Article 125(4) to (7) of Regulation (EU) No 1303/2013), including for</p>	<p>Each Member State will set up a control system for verifying the delivery of the co-financed products and services, the soundness of the declared expenditure for operations or parts of operations implemented by beneficiaries on its territory, and the compliance of expenditure with Community and National rules. For this purpose, each Member State shall designate the controllers responsible for verifying the legality and regularity of the expenditure declared by each beneficiary participating in an operation.</p>	<p>ANNEX 8: First Level Control System in Greece and Italy</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for</p>

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<p>ensuring the compliance of operations with the Union policies (such as those related to partnership and multi-level governance, promotion of equality between men and women, non-discrimination, accessibility for persons with disabilities, sustainable development, public procurement, State aid and environment rules), and identification of the authorities or bodies carrying out such verifications. The description shall cover administrative management verifications in respect of each application for reimbursement by beneficiaries and on-the-spot management verifications of operations that may be carried out on a sample basis. Where the management verifications have been delegated to intermediate bodies, the description should include the procedures applied by the intermediate bodies for</p>	<p>As far as Greek Beneficiaries are concerned:</p> <p>Greece establishes a decentralized verification of expenditure system at national level according to article 43(3) of Law 4314/2014.</p> <p>For Greek Beneficiaries of ETC Programmes of which the MA located in Greece, the Unit C “Verification of Expenditure” of the MA has been designated as the body responsible to carry out the verification of expenditure (Ministerial Decree 109 283 / EYΘY 1012/4-11-2015).</p> <p>The verifications are carried out by the Register of Controllers (“MEE” or “MEE INTERREG”) which was established at the MA following an “open call for expression of interest” to natural persons, Greek or EU citizens. A three-member evaluation committee selects the Controllers/Verifiers. The registration to the Register shall be made in accordance with a Decision of the Special Secretary for ERDF & CF Funded Sectoral Ops. Further information and details are described in the Ministerial Decree for the “Establishment of a Register of Controllers” of the Minister of Economy and Development according to article 43(3) of Law 4314/2014.</p> <p>The main task of the controllers is the foreseen verifications of Article 125 of the Regulation (EU) 1303/13 and Article 23 of Regulation (EU) 1299/2013. In this context, the controllers conduct:</p> <ul style="list-style-type: none"> a) administrative verifications of all applications for reimbursement by beneficiaries established in Greece and b) on-the-spot verifications at the headquarters of beneficiaries and on the project site at least once on each project’s lifespan. <p>Controls are carried out based on the approved programme and project documents, rules on eligibility, manuals on expenditure verification, national and EU public tendering and contracting legislation, ministerial decisions (YPASYD, joint ministerial decision for financial corrections, etc.) and any other relative directive and circular associated with management verifications.</p> <p>As far as the Italian beneficiaries are concerned:</p> <p>.</p> <p>For the verification of expenditure made by Beneficiaries located in Italy, the responsible institution is the Puglia Region that, by DGR n. 396 on 20-03-2018, established the internal organization to carry out the relevant activities distributed among the Financial Department – Economate Service and Cash and the International Policies Coordination – Territorial Cooperation Section</p> <p>For Italy a decentralized system is established. The approbation body will designate an independent, qualified Controller based on a proposal made by the project beneficiary. The controller can be: internal (as long as he/she is independent from the units in charge of project financial management and activities) and/or external. More specifically:</p>	<p>the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>

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<p>those verifications and the procedures applied by the managing authority to supervise the effectiveness of the functions delegated to the intermediate bodies. The frequency and coverage shall be proportionate to the amount of public support to an operation and to the level of risk identified by these verifications and audits by the audit authority for the management and control system as a whole.</p>	<p>More specifically:</p> <p>a) Individual public or private beneficiaries, in line with Community and National legal framework, assign the verification activities of operations or part of operations, ex art. 23 of Regulation (EU) N. 1299/2013, to qualified experts. The latter have to meet requirements of professionalism, honourability and independence and should be enrolled for at least three years with either the “Albo dei Dottori Commercialisti e degli Esperti Contabili” (Register of Chartered Accountants and Accounting Experts) or the “Registro dei Revisori Contabili” (Register of Auditors), as referred to in the Legislative Decree 27 January 1992, N. 88.</p> <p>b) public beneficiaries can, alternatively, transfer the verification activities of operations or part of operations to internal qualified structures of their Bodies/Departments, provided that functional and hierarchic separation of management and control activities, as well as their functional independence of involved structures in the implementation of the project activities, are assured.</p> <p>In both cases, the beneficiaries have to ask the “nulla osta” for the experts or the internal structures appointed to the Economate Service and Cash of Puglia Region. No short list will be provided by Puglia Region. The names of the Controllers with the “nulla osta” issued by Puglia Region will be published in a special section of Europuglia website</p> <p>The First Level Controller (FLC) shall carry out at least one of the following types of control per each expenditure certificate to be issued:</p> <p>A. Amministrative control (desk check)</p> <p>B. On the spot check</p> <p>In every case the verification is performed on 100% of the expenditures included in the applications for reimbursement submitted by the beneficiaries.</p>	
<p>2.2.3.7 Description of the procedures by which applications for reimbursement are received from beneficiaries,</p>	<p>The procedures by which applications for reimbursement are received by the JS from beneficiaries, verified, and validated, and by which payments to beneficiaries are authorised are described in the EU –Financial flow and Payments document (Annex 9) and the corresponded flowchart.</p> <p>The JS:</p> <ul style="list-style-type: none"> • receives the progress reports of the project by the Lead Beneficiary and/or the certifications of expenditures issued by 	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>verified, and validated, and by which payments to beneficiaries are authorised, executed and accounted for, in line with obligations set out in Article 122(3) of Regulation (EU) No 1303/2013 as from 2016 (including the procedures used by the intermediate bodies where processing of applications for reimbursement has been delegated), in view of respecting the deadline of 90 days for payments to beneficiaries under Article 132 of Regulation (EU) No 1303/2013.</p>	<p>the Controllers</p> <ul style="list-style-type: none"> • examines the following: <ul style="list-style-type: none"> - the compatibility with the Subsidy Contract and its Annexes (i.e. physical and financial object, information and publicity rules etc - that the documents submitted are complete - that the declared expenditure is verified • acts upon any observations made by the controllers , in case of irregularities • inserts all relevant data to the MIS <p>The Managing Authority with the assistance of the JS:</p> <ul style="list-style-type: none"> • ensures the existence of required information related to the procedures and the verifications conducted • ensures that all data is inserted in the MIS, • informs the Certifying Authority on the availability of data in the MIS application <p>The Certifying Authority:</p> <ul style="list-style-type: none"> • plans interim payment requests • checks the inserted in the MIS the declaration of expenditure and any possible variances and informs the MA accordingly, • receives and disseminates the EU contribution according to the applicable procedures for Greek and Italian Beneficiaries and informs the Managing Authority and the JS after each payment. <p>The Certifying Authority of the Cooperation Programme: «Interreg V-A: Greece-Italy 2014-2020», is responsible for drawing up and submitting payment applications to the Commission. According to article 27(1) of Regulation (EU) 1299/2013 payments will be made to a single account with no national subaccounts. The CA shall bear overall responsibility for the above-mentioned funds credited on the cited account.</p> <p>The Certifying Authority will be the body responsible for making payments to the beneficiaries for the Cooperation Programme: «Interreg V-A: Greece-Italy 2014-2020», according to the provisions of article 21(2) of Regulation (EU) No 1299/2013 and article 132 of Regulation (EU) No 1303/2013. The CA shall receive the payments made by the Commission and shall, as a general rule and if not otherwise specified in the subsidy contract and the partnership agreement, make payments to the lead beneficiary. No amount shall be deducted or withheld from payments made to beneficiaries and no subsequent charges shall be levied that would reduce these amounts.</p>	<p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<p>The procedures by which the payments to beneficiaries are authorized, executed and accounted for, in line with obligations set out in ar. 122(3) of Reg. (EU) 1303/2013 and the national legislation, described analytically in Financial Flows and Payments document (Annex 9.2).</p> <p>Regarding the national contribution:</p> <p>The Greek national co-financing is provided by the Public Investments Programme of the Ministry of Economy and Development to the beneficiaries. As far as the Italian co-financing is concerned, the latter is granted according to the Italian Law and in compliance with the national mechanisms and procedures. The Region Puglia - Mediterranean Department transfers to the Italian public beneficiaries only the due amount of national co-financing (15% of the total project's expenditure).</p>	
<p>2.2.3.8 Identification of the authorities or bodies carrying out each step in the processing of the application for reimbursement, including a flowchart indicating all bodies involved</p>	<p>The steps in processing the application for reimbursement include:</p> <ul style="list-style-type: none"> • Payment of the EU Contribution by the European Commission to the CA • Transfer of the EU Contribution by the CA to the beneficiaries according to the applicable procedures for Greek and Italian Beneficiaries <p>The engaged authorities are:</p> <ul style="list-style-type: none"> - European Commission - Certifying Authority - Bank of Greece 	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>2.2.3.9 Description of how information is transmitted to the certifying authority by the managing authority, including information on deficiencies and/or irregularities (including suspected and established fraud) detected and their follow-up in the context of management verifications, audits and controls by Union or national bodies.</p>	<p>The Certifying Authority has access to all information that is inserted by the MA/JS in the MIS. Before each payment claim to the EC, the Certifying Authority can check in the MIS all information and data inserted.</p> <p>Also, in MCS's Annexes the following necessary information is included :</p> <ul style="list-style-type: none"> • Monitoring and follow up of the projects' implementation • Verifications, controls, the detection of irregularities and financial corrections • Anti-fraud measures and procedures • Draw up of interim payment reports and annual summary <p>Through the above procedures the transmission of the information from MA to the CA, is secured. In the above procedures found in the corresponded annexes, there is analytical description of how information is transmitted and the kind of data which are submitted to the MIS.</p>	<p>the Programme shall be updated accordingly</p> <p>ANNEX 4: Risk Assessment & Management</p> <p>ANNEX 7: Procedures and Documents for appraising, selecting, approving and supporting operations</p> <p>ANNEX 8: First Level Control System in Greece and Italy</p> <p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
		be needed. The Description of the MCS of the Programme shall be updated accordingly
2.2.3.10 Description of how information is transmitted to the audit authority by the managing authority, including information on deficiencies and/or irregularities (including suspected and established fraud) detected and their follow-up in the context of management verifications, audits and controls by Union or national bodies.	Information on deficiencies and/or irregularities (including suspected and established fraud) is transmitted to the audit authority by the managing authority via the MIS Analytically the procedure is described to the Joint Ministerial Decision for Financial Corrections and the Audit Manual.	ANNEX 12: Irregularities and Recoveries / Financial Corrections
2.2.3.11 Reference to national eligibility rules laid down by the Member State and applicable to the operational programme.	The Regulations defining the eligibility rules of the expenditures are the following: <ul style="list-style-type: none"> • Regulation 1299/2013 (European Territorial Cooperation) as in force (with Commission Delegated Regulation (EU) No 481/2014) • Regulation 1301/2013 (European Development Fund) as in force • Regulation 1303/2013 (Common Provisions) as in force All applicants are strongly recommended to consult these documents before submitting a proposal and start building their projects. Other Legal Framework documents the general rules of eligibility are the following:	ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<ul style="list-style-type: none"> ➤ Greek national legislation, as in force ➤ Ministerial Decision for the Management and Control Systems of the European Territorial Cooperation Objective Operational Programmes, as in force (concerns Greek beneficiaries) ➤ Italian national legislation, as in force ➤ Internal rules on the eligibility of expenditure for operations under the INTERREG “Greece – Italy 2014-2020” Cooperation Programme, as in force <p>As a general rule, ERDF costs shall be eligible for funding if:</p> <ul style="list-style-type: none"> ➤ they have been incurred and paid out within the time frame in which expenditure can take place. Under no circumstances can the final date of eligibility of expenditure exceed the 31st of December 2023 ➤ they are directly related to the project either for the development or implementation of the project and they are planned in the approved project budget; ➤ they follow the “real cost” principle; costs which have been actually incurred and paid by the project beneficiaries and they can be supported by original invoices or other accounting documents of equivalent probative value; ➤ they have been incurred in the programme area of the European Territorial Cooperation Programme “Greece – Italy 2014-2020”; ➤ they have been incurred without to infringe the national and EU rules; ➤ they are in compliance with the principles of efficiency, economy and expediency of all actions. Especially the cost/benefit ratio has to be ensured. 	
2.2.3.12 Procedures to draw up and submit to the Commission annual and final implementation reports (Article 125(2)(b) of Regulation (EU) No 1303/2013), including the procedures for collecting and reporting reliable data	<p>For drawing up annual and final implementation reports, the JS supports the MA by contributing in the preparation/drafting of the annual implementation reports and of the final report of the Programme, according to the regulatory framework and respective models/templates.</p> <p>The annual and final implementation reports are sent to the European Commission after their approval by the Monitoring Committee.</p> <p>The procedures which the MA performs for drawing up and submitting the Annual and Final Implementation Reports are:</p> <p>A. Data collection and process – draw up of implementation reports</p>	ANNEX 10: Annual and Final Report Procedures

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
on performance indicators (Article 125(2)(a) of Regulation (EU) No 1303/2013).	<p>B. Submission of the Reports to the Monitoring Committee</p> <p>C. Submission of the Reports to the European Commission</p> <p>D. Information and Publicity</p> <p>Legislation Framework:</p> <ul style="list-style-type: none"> • REG (EU)1303/2013: ar. 50, 125 (2.b) • REG (EU) 1299/2013: ar. 14 • Commission Implementing Reg.(EU) 207/2015: Annex X: Annual and Final Implementation Report Models 	
2.2.3.13 Procedures for drawing up the management declaration (Article 125(4)(e) of Regulation (EU) No 1303/2013).	<p>The management declaration includes the following:</p> <ul style="list-style-type: none"> - the declaration itself which, in accordance with the Financial Regulation, contains three parts linked to the accounts, the use of expenditure entered in these accounts and the legality and regularity of this expenditure based on the guarantees given by the MCS; and - a confirmation by the MA of the effective and compliant functioning of the MCS in relation to a number of key elements: appropriate treatment in the accounts of irregularities detected, including in the case of an on-going assessment of the legality and regularity of expenditure; data relating to indicators, milestones and progress of the programme; effective and proportionate anti-fraud measures; lack of undisclosed matters which could damage the reputation of cohesion policy. <p>The management declaration is related to the implementation of the programme throughout the accounting year. The Audit Authority (EDEL), with the assistance of GoA, will carry out audit activities to verify the assertions made in the Management Declaration.</p> <p>The MA submits the Management Declaration to the Audit Authority (EDEL) until February 6th of the year N+1 (i.e. 06/02/N+1). Finally, the MA submits the Management Declaration to the European Commission, via the SFC, until February 15th of the year N+1 (i.e. 15/02/N+1) and always after the Audit Opinion on the Accounts has been concluded by the Audit Authority (EDEL).</p> <p>Analytically the procedures are described in Annex 9.</p>	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>2.2.3.14 Procedures for drawing up the annual summary of the final audit reports and of controls carried out, including an analysis of the nature and extent of errors and weaknesses identified in systems, as well as corrective action taken or planned (Article 125(4)(e) of Regulation (EU) No 1303/2013).</p>	<p>The MA shall draw up an annual summary of the final audit reports and of controls carried out, including an analysis of the nature and extent of errors and weaknesses identified in systems, as well as the corrective action taken or planned. For the annual summary, there is no model provided in the EU legislation. In order to promote a consistent, approach a non-binding recommended template is included.</p> <p>The annual summary should provide a global and synthetic picture of the results of management verifications, controls and final audits performed in relation to expenditure declared during an accounting year and entered into the accounts. It is one of the main foundations on which the management declaration is built and it complements the information included in the accounts and the Annual Control Report (ACR).</p> <p>In order to avoid administrative burden and overlaps, the Commission recommends that the annual summary shall not repeat information already available in the ACR to be submitted by the AA. Instead, cross-references to the specific sections of the ACR should be considered in the annual summary as a best option. The corresponding sections of the ACR are therefore considered as the part of the annual summary on final audit reports requested under the Financial Regulation.</p> <p>For the preparation of the annual summary it is expected that the procedures in place ensure:</p> <ol style="list-style-type: none"> the collection of the final results of all audits and controls carried out by the relevant bodies for each program, including management verifications carried out by the MA or on its behalf by intermediate bodies and audits carried out by or under the authority of the AA; an analysis of the nature and extent of the errors and weaknesses identified in the systems and the subsequent follow-up to these deficiencies (corrective action taken or planned); the implementation of preventive and corrective action in case of identification of systemic errors. <p>Analytically, the procedures are described in Annex 9</p>	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>
<p>2.2.3.15 Procedures concerning the communication to staff of the above procedures, as well as an indication of training organised/foreseen and any guidance issued (date and reference).</p>	<p>The above procedures are communicated to the MA's and JS's staff based on the procedures D.5.5. of the Mailing Management of ISO9001 which the MA performs. The Head of the MA sends notifications to the Heads of Units and the Coordinator of the JS, who afterwards informs their staff. Also an electronic library is kept.</p> <p>The organization of the training seminar will be done based on the procedure D.5.3 Human Resources Management of the ISO9001 which the MA performs. Indicatively:</p> <ul style="list-style-type: none"> In-house seminars 	<p>ANNEX 11: Procedures for the Staff Training and Audit Trail based on the ISO 9001 of the Managing Authority</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<ul style="list-style-type: none"> • Training seminars • Seminars organized in cooperation with INTERACT • Thematic seminars 	
<p>2.2.3.16 Description, where applicable, of the procedures of the managing authority in relation to the scope, rules and procedures concerning the effective arrangements set out by the Member State (2) for the examination of complaints concerning the ESI Funds, in the context of Article 74(3) of Regulation (EU) No 1303/2013.</p>	<p>In accordance with Article 74(3) of Regulation (EU) No 1303/2013, complaint arrangements, including the setup of a Joint Complaint Committee, with specific rules of procedures and representatives, shall be put in place. Rules of procedures and representatives are analytically described in Annex 7A (Complaint Arrangements document)</p> <p>In the cases where the Managing Authority takes up the role to reply to the complaints mentioned above it will examine the admissibility of the complaints and in particular if the complainant has a legal interest in complaining against any decision made by the competent Programme Bodies. It will also examine and reply on the legality of the actions against which the complaints are launched and address all legal, factual arguments and claims included in the complaints.</p> <p>Greece as the country hosting the Managing Authority of the Programme shall, upon request by the European Commission, examine any complaints submitted to the European Commission falling within the scope of its arrangements. The Managing Authority shall inform the European Commission, upon request, of the results of those examinations.</p>	<p>ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
2.3 Audit Trail	The Audit Trail is identified at Beneficiary's, Lead Beneficiary's and MA/JS levels and is regarded adequate for the Cooperation Programme as long as it fulfills the criteria of the Regulation (EU) 1303/2013 and Regulation(EU)1299/2013.	
2.3.1 Procedures to ensure an adequate audit trail and archiving system, including with respect to the security of data, taking account of Article 122(3) of Regulation (EU) No 1303/2013, in accordance with national rules on the certification of conformity of documents (Article 125(4)(d) of Regulation (EU) No 1303/2013 and Article 25 of Commission Delegated Regulation (EU) No 480/2014)	<p>i) Managing Authority/Joint Secretariat/the shall keep and archive the following documents::</p> <p>a) The decisions of the Monitoring Committee referring to the approval of the project selection criteria and of the material related to the call for proposals, the Application Forms submitted by the potential beneficiaries, the evaluation assessment forms filled in by the Joint Secretariat and the decisions regarding the approval of the projects. For the selected projects, the MA/JS maintains the Subsidy Contracts and the Partnership Agreement.</p> <p>b) All documentation relevant to the implementation of projects (progress and financial reports, any other reporting documents submitted by the lead beneficiaries supporting the request for reimbursement and documents proving the payment transfer of the EU contribution from the Certifying Authority of the to the lead beneficiaries as well as the payment of national co-financing).</p> <p>ii)The Lead beneficiary:</p> <p>is obliged to keep a full file of the project (Subsidy Contract, Partnership Agreement, relevant documents of the verified expenditure of the beneficiaries) as well as the documents proving the transfer of the EU contribution to the beneficiaries.</p> <p>The MA will comply with the requirements of Article 122 (3) of Regulation (EU) No 1303/2013. Specifically, the Management Information System will ensure that exchanges of information between beneficiaries and the MA, CA and AA can be carried out by electronic data exchange.</p>	ANNEX 11: Procedures for the Staff Training and Audit Trail based on the ISO 9001 of the Managing Authority
2.3.2 Instructions given on keeping supporting documents available by beneficiaries/intermediate bodies/managing authority (date and reference):		
2.3.2.1 Indication of the period during which documents are to be held.	<p>According to article 140 of EU Regulation 1303/2013:</p> <p>The lead beneficiary must ensure that all beneficiaries keep the documents linked to the project for which the total eligible expenditure is less than EUR 1,000,000, in an ordered and safe way for a period of three years from 31 December following the submission of the accounts in which the expenditure of the operation is included. In the case of operations other than those referred to in the previous subparagraph, all supporting documents shall be made available for a two-</p>	ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<p>year period from 31 December following the submission of the accounts in which the final expenditure of the completed operation is included. The filed documents can be either the originals or the certified as original copies on commonly used data media (in accordance with national legislations).</p>	
<p>2.3.2.2. Format in which the documents are to be held.</p>	<p>Documents are retained either as the original paper copies or as electronic copies of the originals. The regulations allow for the electronic storage of documents provided that they are stored on a recognized data carrier (e.g. CD ROM, Hard Disk or Magnetic Disk), are certified as being copies of the original, meet national standards and are auditable. For the purposes of the verifications and audits Lead Beneficiaries are advised to keep a document that describes the procedures undertaken to obtain the necessary assurance that adequate IT security standards are in place to rely on the information held electronically/digitally. Beneficiaries using scanning, e-archiving or image processing systems (where original paper documents are scanned and stored in digital form) will be instructed to ensure that certification processes and controls are in place that, at least:</p> <ul style="list-style-type: none"> • Guarantee that each 'e-document' (scanned image) is identical to the paper original. • Make it impossible to scan the same paper document to produce several different e-documents of the same original document (each e-document remains unique and cannot be re-used for any other than its initial purpose). • Where the document evidences a financial transaction, the approval, accounting and payment process for each e- document should be unique (it should not be possible to approve, account for, or pay the same e-document twice). • Once scanned, it must be impossible to amend e-documents or to create altered copies (or amended/altered versions are held as separate versions and the original, unaltered version of the image remains available for audit purposes). <p>The following shall be considered as commonly accepted data:</p> <ol style="list-style-type: none"> (a) photocopies of original documents; (b) electronic versions of original documents; (c) documents existing in electronic version only. <p>Where photocopied, the photocopy document will contain a 'certification statement'. The certification declaration must be</p>	<p>ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<p>annotated on, or appended to, the copy. The original document does not need to be marked. If a document contains multiple pages then the first page should be certified and the number of attached pages indicated on the front page (alternatively, each page could be certified). The certification statement is to be signed and dated by an employee who can certify that the copy is a true replica image of the original.</p>	
2.4 Irregularities and Recoveries		
<p>2.4.1 Description of the procedure (that should be provided in writing to the staff of the managing authority and intermediate bodies: date and reference) on reporting and correction of irregularities (including fraud) and their follow-up and recording of amounts withdrawn and recovered, amounts to be recovered, irrecoverable amounts and amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effect</p>	<p>According to the Joint Ministerial Decision for Financial Corrections and the Procedures for Financial Corrections (ANNEX 12) and the procedures of the First Level Control system and verifications guidance (ANNEX 8) the following are ensured:</p> <ul style="list-style-type: none"> • early detection of irregularities, including those presenting evidence of fraud, • implementation of the required Financial corrections / recoveries • communication of the Decisions of Financial Correction / Recovery to EDEL which is the body responsible for the report of irregularities to the EU. <p>In the case of a systemic irregularity detected, the horizontal corrections are implemented under the responsibility of the Certifying Authority, which shall inform the authorities engaged in management tasks</p> <p>Furthermore, there is a distinct procedure for examining indications of fraud by the MA and report suspected fraud.</p>	<p>ANNEX 4: Risk Assessment & Management</p> <p>ANNEX 8: First Level Control System in Greece and Italy</p> <p>ANNEX 12: Irregularities and Recoveries/Financial Corrections</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
2.4.2 Description of the procedure (including a flowchart setting out the reporting lines) to comply with the obligation to notify irregularities to the Commission in accordance with Article 122(2) of Regulation (EU) No 1303/2013	<p>The Audit Authority (EDEL) is responsible for reporting irregularities and suspected frauds to the EU. Within the framework of the procedure for Reporting of Irregularities the timely initial report of irregularities and of suspected fraud (according to Article 122 of Reg. (EC) 1303/2013) by the MA and the CA to AA (EDEL) is ensured. Moreover, the transmission of data concerning any irregularity and suspected fraud cases (which were reported in the previous report), is ensured. In the process the time / frequency of irregularities reporting is defined according the relevant Regulation. The AA based on all of the above information on irregularities, transmits electronically to EC the required data through the specific irregularities management system (IMS) of the Commission.</p> <ul style="list-style-type: none"> • The data transmission for the initial reporting of irregularities is made within two months from the end of each reporting quarter. • Regarding the monitoring of irregularities and suspected fraud, which were declared in a previous report, and for which there is new information on their outcome, the AA transmits to the Commission the relevant information through the MIS as soon as possible after the reception of the information about their evolution. 	ANNEX 4: Risk Assessment & Management
3. CERTIFYING AUTHORITY		
3.1 Certifying Authority and its main actions		
3.1.1 The status of the certifying authority (national, regional or local public body) and the body of which it is part.	The designation of the Certifying Authority of the Programmes has been introduced in article 10 of Law 4314/2014 and covers also the Cooperation Programme: «Interreg V-A Greece-Italy2014-2020» The Special Service «Certifying and Verifications Authority of Co-funded Programmes» - Units, A, B and C of the Greek Ministry of Economy and Development has been designated as the Certifying Authority.	ANNEX 13: Certifying Authority: Organigramme, Staff and Legislative Framework
3.1.2 Specification of the functions carried out by the certifying authority. Where the managing authority also carries out in addition the functions of the certifying authority, description of how	<p>The functions of the CA will be carried out in compliance with article 24 of Regulation (EU) 1299/2013 and article 126 of Regulation (EU) 1303/2013.</p> <p>The Certifying Authority shall be responsible for:</p> <ol style="list-style-type: none"> 1. Drawing up and submitting payment applications to the Commission, and certifying that they result from reliable accounting systems, are based on verifiable supporting documents and have been subject to verifications by the managing authority; 2. Drawing up the accounts referred to in point (a) of Article 59 (5) of the Financial Regulation (EU)966/2012 	ANNEX 13: Certifying Authority: Organigramme, Staff and Legislative Framework

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority

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separation of functions is ensured (see 2.1.2)

3. Certifying the completeness, accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the Cooperation Programme: "Interreg V-A: Greece-Italy 2014-2020" and complying with applicable law;
4. Ensuring that there is a system which records and stores, in computerised form, accounting records for each operation, and which supports all the data required for drawing up payment applications and accounts, including records of amounts recoverable, amounts recovered and amounts withdrawn following cancellation of all or part of the contribution for an operation or the cooperation programme;
5. Ensuring, for the purposes of drawing up and submitting payment applications, that it has received adequate information from the managing authority on the procedures and verifications carried out in relation to expenditure;
6. Taking into account when drawing up and submitting payment applications of the results of all audits carried out by, or under the responsibility of, the audit authority;
7. Maintaining, in a computerised form, accounting records of expenditure declared to the Commission and of the corresponding public contribution paid to beneficiaries;
8. Keeping an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation. Amounts recovered shall be repaid to the budget of the Union prior to the closure of the Cooperation Programme: "Interreg V-A: Greece-Italy 2014-2020" by deducting them from the subsequent statement of expenditure.

The Certifying Authority will be the body responsible for making payments to beneficiaries for the Cooperation Programme: "Interreg V-A: Greece-Italy 2014-2020" according to the provisions of article 21(2) of Regulation (EU) No 1299/2013 and article 132 of Regulation (EU) No 1303/2013. The CA shall receive the payments made by the Commission and shall, as a general rule and if not otherwise specified in the subsidy contract and the partnership agreement, make payments to the lead beneficiary. No amount shall be deducted or withheld from payments made to beneficiaries and no subsequent charges shall be levied that would reduce these amounts.

The Certifying Authority transfers the total amount of the contribution from ERDF to the lead beneficiaries of selected operations. The lead beneficiaries shall ensure that the other beneficiaries receive the total amount of the contribution from ERDF as quickly as possible and in full if not otherwise specified in the subsidy contract and the partnership agreement. No amount shall be deducted or withheld and specific charge or other charge with equivalent effect shall be levied that would reduce those amounts for the other beneficiaries.

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>3.1.3. Functions formally delegated by the certifying authority, identification of the intermediate bodies and the form of the delegation under Article 123(6) of Regulation (EU) No 1303/2013. Reference to relevant documents (legal acts with empowerments, agreements). Description of the procedures used by the intermediate bodies to carry out delegated tasks, and of the procedures of the certifying authority to supervise the effectiveness of the tasks delegated to the intermediate bodies</p>	<p>NA</p>	
<p>3.2 Organisation of the Certifying Authority</p>		
<p>3.2.1 Organisation chart and specification of the functions of the units (including plan for allocation of appropriate human resources with necessary skills). This information also covers the intermediate bodies to which some tasks have</p>	<p>The organisational chart, the specification of functions and the allocation of human resources of the CA, are presented to Annex 14. Attached to the same Annex there are also documents related to human resources management and job descriptions. No tasks have been delegated to intermediate bodies.</p>	<p>ANNEX 13: Certifying Authority: Organigramme, Staff and Legislative Framework</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
been delegated)		
3.2.2 Description of the procedures to be provided in writing to the staff of the certifying authority and intermediate bodies (date and reference):)	The Management and Control System of the programme consists of procedures, models, templates and guides which are included in its Annexes. The Management and Control System and each future revision will be communicated to all the relevant Authorities and Bodies which are part of the System – among them is the Certifying Authority.	
<p>3.2.2.1 Procedures for drawing up and submitting payment applications:</p> <ul style="list-style-type: none"> — Description of arrangements in place for the certifying authority to access any information on operations, necessary for the purpose of drawing up and submitting payment applications, including the results of management 	<p>The procedures for drawing up and submitting payment applications are described analytically in Annex 9.</p> <p>The CA uses data from the MIS, for drawing up and submitting payment applications. The MIS is also the accounting system of the CA and its operation rules, regarding the data which are included and influence the Payment Applications, have determined by the CA.</p> <p>The CA by determining the operation rules of the MIS, has secured that all the processes are made according to the Structural Funds' and Cohesion Fund's regulations in order to be acceptable and technically perfect as well as to provide adequate audit trail. This could be achieved through the proper organization of the data and the operation principles from the one hand and through keeping to the schedule about MIS's updates and automatic controls of the system, from the other.</p> <p>Moreover, before the certification of the Interim Application, beyond the automatic controls which take place from the MIS, the CA carries out a series of verifications which are achieved with special reports, data cross checking, confirmation of the accuracy of corrections' and exceptions' printings, control of keeping the regulatory obligations.</p> <p>For the certification's purposes, the CA has reading access to all the records which are kept to the MIS. Additionally, the total of the controls' results and management verifications are communicated to the CA.</p> <p>Trail 1: The beneficiary submits to the MA its expenditures by using the Declaration of Expenditures, which is controlled and recorded to the MIS by the CA. The CA carries out the management verification and finalizes the expenditures in MIS.</p>	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>verifications (in line with Article 125 of Regulation (EU) No 1303/2013) and all relevant audits.</p> <ul style="list-style-type: none"> — Description of the procedure by which payment applications are drawn up and submitted to the Commission, including procedure to ensure sending of the final application for interim payment by 31 July following the end of the previous accounting year 	<p>The expenditure at this phase considers as a distinct record (payments) in the MIS, which will be used by the CA for drawing up the Payment Applications.</p> <p>Trail 2: Controls' data are recorded to the MIS, the Decision of Fiscal Correction/Recovery is issued (if this is the case) and the Datasheet for Corrections is submitted, which is considered also as a distinct record (corrections), which will be used by the CA for drawing up the Payment Applications.</p>	<p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>
<p>3.2.2.2. Description of the accounting system used as a basis for certification of expenditure accounts to the Commission (Article 126(d) of Regulation (EU) No 1303/2013):</p> <ul style="list-style-type: none"> — arrangements for forwarding aggregated data to the certifying authority in case of a decentralised system, 	<p>The MIS is the accounting system used as a basis for certification of expenditure accounts to the Commission.</p> <p>The MIS is the central information system which supports the performance of all the procedures described in the Management and Control System, and the tool which enables data exchange among all the engaged authorities/bodies.</p> <p>The CA secures that the process through the MIS is done according the Structural Funds' and Cohesion Fund's legislation framework. Thus, there is evidence that the accounting system is acceptable and technically perfect as well as provides adequate audit trail.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<ul style="list-style-type: none"> — the link between the accounting system and the information system described under paragraph 4.1, — identification of European Structural and Investment Fund transactions in case of a common system with other Funds. 		<p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>
<p>3.2.2.3 Description of the procedures in place for drawing up the accounts referred to in Article 59(5) of Regulation (EU, Euratom) No 966/2012 (Article 126(b) of Regulation (EU) No 1303/2013). Arrangements for certifying the completeness, accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law (Article 126(c) of Regulation (EU) No 1303/2013) taking into account the results of all verifications and audits.</p>	<p>The accounts shall cover the accounting year and shall include at the level of each priority the following:</p> <ul style="list-style-type: none"> (a) the total amount of eligible expenditure entered into the MIS by the CA and which has been included in payment applications submitted to the Commission in accordance with Article 131 and Article 135(2) of Reg. (EU) 1303/2013 by 31 July of year N, following the end of the accounting year, the total amount of the corresponding public expenditure incurred in implementing operations, and the total amount of corresponding payments made to beneficiaries; (b) the amounts withdrawn and recovered during the accounting year, the amounts to be recovered as at the end of the accounting year, the recoveries effected pursuant to Article 71 of Reg. (EU) 1303/2013, and the irrecoverable amounts; (c) the amounts of programme contributions paid to financial instruments under Article 41(1) of Reg. (EU) 1303/2013 and advances of State aid under Article 131(4) of Reg. (EU) 1303/2013; (d) for each priority, a reconciliation between the expenditure stated pursuant to point (a) and the expenditure declared in respect of the same accounting year in payment applications, accompanied by an explanation of any differences. <p>The procedures that the CA applies when drawing up, certifying and submitting the Annual Accounts include the following:</p> <ul style="list-style-type: none"> • Preparation, drawing up and submission of the first draft of Annual Accounts • Draw up and submission of the 2nd draft of Annual Accounts • Draw up and submission of the final Annual Accounts • Audit Opinion of the Audit Authority • Submission of the required documents to the European Commission • Examination by the European Commission 	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	Analytically the procedures are described in Annex 9.	
3.2.2.4 Description, where applicable, of the procedures of the certifying authority in relation to the scope, rules and procedures concerning the effective arrangements set out by the Member State (3) for the examination of complaints concerning the ESI Funds, in the context of Article 74 (3) of Regulation (EU) No 1303/2013.	The reporting mechanism for the examination of complaints concerning the ESI funds (involved bodies, management of suspicions and actions, communication of the outcome of each case etc), are analytically described to the Greece – Italy Anti – Fraud Strategy in Annex 4. In this frame the Certifying Authority is informed for the examination of each case.	ANNEX 4: Risk Assessment & Management
3.3 Recoveries		
3.3.1. Description of the system for ensuring prompt recovery of public assistance, including Union assistance	<p>The submission of corrections in the MIS by using the Datasheet of Corrections after detecting irregularities is foreseen and described in the Joint Ministerial Decision for Financial Corrections.</p> <p>In all cases of fiscal corrections the corresponding amounts are recorded into the system through the Datasheet of Correction and are removed from the next payment application by deducting them from the list of eligible expenditures, despite their recovery from the Beneficiary</p> <p>Also, recoveries' procedure is described in the Joint Ministerial Decision for Financial Corrections and is referring to the cases foreseen in ar. 33(3) of law 4314/2014.</p>	ANNEX 12: Irregularities and Recoveries/Financial Corrections
3.3.2. Procedures for ensuring an adequate audit trail by maintaining accounting records in	<p>The adequate audit trail is ensured through the accounting system of CA (MIS) and specifically through the submission and record of the Datasheet of Corrections. For each correction the following information can be found in the MIS:</p> <ul style="list-style-type: none"> the initial record and acceptance of the expenditure and its certification through the payment application, 	ANNEX 12: Irregularities and Recoveries/Financial Corrections

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
computerised form, including amounts recovered, amounts to be recovered, amounts withdrawn from a payment application, amounts irrecoverable and amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effect, for each operation, including the recoveries resulting from the application of Article 71 of Regulation (EU) No 1303/2013 on durability of operations.	<ul style="list-style-type: none"> the verification/control with which the correction (amounts irrecoverable) came up the submission and record of the Datasheet of Corrections and the payment application with which the amount was paid back as a revenue in the general budget of the EU). 	
3.3.3. Arrangements for deducting amounts recovered or amounts to be withdrawn from expenditure to be declared	In cases of financial corrections, the corresponding amounts are withdrawn from the next payment application through their deduction from the list of eligible expenditures, despite their recovery from the Beneficiary (they shall be paid back as a revenue in the general budget of the EU with equivalent compensation to the next payment application). The above audit trail is visualized in the MIS.	ANNEX 12: Irregularities and Recoveries/Financial Corrections
4. INFORMATION SYSTEM		
4.1 Description of the information systems including a flowchart (central or common network system or		

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
decentralised system with links between the systems) for		
<p>4.1.1. Collecting, recording and storing, in a computerised form data on each operation, including where appropriate data on individual participants and a breakdown of data on indicators by gender when required, necessary for monitoring, evaluation, financial management, verification and audit, as required by Article 125(2)(d) of Regulation (EU) No 1303/2013 and by Article 24 of Commission Delegated Regulation (EC) No 480/2014.</p>	<p>The data required for monitoring, evaluation, financial management, verification and audit, of Operations are collected, recorded and stored in the MIS-INTERREG, according to the requirements of the Regulation (EU) 1303/2013 and the relative implementing regulations.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>
<p>4.1.2. Ensuring that the data referred to in the previous point is collected, entered and stored in the system, and that data on indicators is broken down by gender where required by Annexes I and II to Regulation (EU) No 1304/2013, as required by Article 125(2)(e) of</p>	<p>All the competent Authorities/Bodies .of the Programme have the obligation to insert into the MIS all the necessary data concerning the implementation of the actions of the Programme.</p> <p>Users with registration rights, add to MIS the data and documents for which they are competent, as well as any updates, in particular format (electronic format), and there is also the possibility to attach documents. Users have the responsibility for the on-time data entry and for the accuracy, quality and completeness of these data. MIS supports the registration by performing a series of logical validation checks and by offering many tools and reports to users in order to carry out their work.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
Regulation (EU) No 1303/2013.		<p>NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>
<p>4.1.3. Ensuring that there is a system which records and stores, in computerised form, accounting records for each operation, and which supports all the data required for drawing up payment applications and accounts, including records of amounts to be recovered, amounts recovered, amounts irrecoverable and amounts withdrawn following cancellation of all or part of the contribution for an operation or operational programme, as set out in Article 126(d) and 137(b) of Regulation (EU) No 1303/2013;</p>	<p>The accounting system of the Certifying Authority is part of the Management Information System (MIS). The accounting system includes the electronic registration of the implementation data that are required for financial management, monitoring, verifications, audits and evaluation of each operation. MIS is a central information system indicating all the procedures for submitting and approving operations as well as all the data that bind the Beneficiary to ensure their implementation.</p> <p>MIS ensures that accounting records for operations are kept at the appropriate level of management and that they provide detailed information on the expenditure actually incurred in each co-financed operation per beneficiary. The accounting system handles both the beneficiaries and the other participating bodies to be identified with distinct codes that characterize the data of their operations.</p> <p>In case of recoveries and withdrawal of amounts following cancellation of all or part of the contribution, for an operation or cooperation programme, information is recorded in the MIS.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>
<p>4.1.4. Maintaining accounting records in a computerised form of</p>	<p>The interface of the MIS with e-PDE ensures the maintaining of accounting records in a computerized form in accordance with Article 126(g) of Regulation (EU) No 1303/2013.</p> <p>The JS receives information on the payment of national contribution of the Beneficiaries located in Italy.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>expenditure declared to the Commission and the corresponding public contribution paid to beneficiaries, as set out in Article 126(g) of Regulation (EU) No 1303/2013.</p>		<p>MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>
<p>4.1.5. Keeping an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation, as set out in Article 126(h) of Regulation (EU) No 1303/2013.</p>	<p>The final, fully developed version of the MIS, will cover issues such as:</p> <ul style="list-style-type: none"> • Keeping an account of amounts withdrawn following cancellation of all or part of the contribution for an operation, as provided for in Article 126 (h) of Reg. (EU) 1303/2013. • Keeping records of amounts associated with Operations that have been suspended due to a court decision or administrative appeal. It should be noted that also the NSRF 2007-2013 already supported the module for inserted such Exception and the MIS will be adapted to the needs of the new Programming Period with particular emphasis on fraud prevention as provided by the relevant regulatory requirements. <p>MIS supports the procedures that are necessary for financial management, monitoring, verifications, audits, evaluation of operations and the audit trail in general.</p> <p>MIS's functionality is described in ANNEX 6</p>	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
4.1.6. Keeping records of amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effects.		
4.1.7 Indication as to whether the systems are operational and can reliably record the data mentioned above.		
4.2 Description of the procedures to verify that IT systems security is ensured.	The applicable security scheme ensures the security, integrity and confidentiality of data / information and the verification of the sender's identity in accordance with Article 122 paragraph 3, Article 125 paragraph 4 point d), Article 125 paragraph 8 and Article 140 of Regulation (EU) No. 1303/2013. Moreover, during the processing of information the protection of the privacy of personal data of individuals and the protection of commercial secret of legal persons is ensured.	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is still developing, further improvements may be needed. The Description of the MCS of the Programme shall be updated accordingly</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>4.3 Description of the current situation as regards implementation of the requirements of Article 122(3) of Regulation (EU) No 1303/2013</p>	<p>MIS is upgraded gradually, by taking into account the regulatory requirements; including those in the Framework of Electronic Cohesion (e-Cohesion) MIS is also implemented in accordance with the practices, guidelines and the maturity implementation of other information systems of Public Administration because of interoperability issues.</p> <p>According to the Law no. 4314/2014 (Government Gazette 265 // A// 23/12/2014), the update of MIS with the data and the programming and implementation documents that are necessary for financial management, monitoring, verifications, controls, evaluation of operations and the audit trail in general, is compulsory to the Beneficiaries. Transactions in MIS NSRF require an electronic signature.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>Until the development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations were recorded to the Accounting System by the JS and were validated by the MA, using the current MIS structure of the NSRF.</p> <p>The new (adjusted) MIS is considered adequate and in place. However, as the MIS is developing, further improvements may be needed. The Description of the MCS of the programme shall be updated accordingly</p>