

INTERREG V/A "GREECE ITALY 2014-2020"

INFORMATIVE SEMINAR on FIRST LEVEL
CONTROL

BARI, 24th July 2018

General Guidelines

According to Article 125 of Regulation (EU) 1303/2013

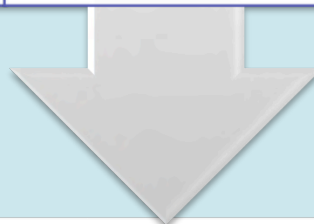
Verifications shall include the following procedures:

- a. **administrative** verifications of operations
- b. **on-the-spot** verifications of operations

Procedures(1/9)

Beneficiary

| | | | | |
|-------------------------|-----------------|------------------------|--------------------------------------|--------------|
| Tender Documents | Invoices | Bank statements | Table of verified expenditure | |
|-------------------------|-----------------|------------------------|--------------------------------------|--------------|



FLC

| | | | |
|--------------------------------------|--|----------------------------|--|
| Table of verified expenditure | Verifications Control Checklist | Verification Report | Certificate of verified expenditure |
|--------------------------------------|--|----------------------------|--|

Procedures(2/9)

Common Documents



- | | |
|--|--------------------------|
| 1. Guidance for Management verifications | } Beneficiaries & FLCs } |
| 2. Table of verified expenditure | |
| <hr/> | |
| 3. Verifications Control Check list | } FLCs } |
| 4. Verification Report | |
| 5. Certificate of verified expenditure | |
| <hr/> | |
| 6. Working Timesheet | } Beneficiaries } |
| 7. Personnel Timesheet | |

Procedures(3/9)

Guidance on management verifications

| | |
|---|--|
| <p>1. Introduction</p> | <p>4. Guidance for beneficiaries</p> <ul style="list-style-type: none"> • The expenditure reporting procedure • Supporting documents • Guidelines for following the public procurement regulations |
| <p>2. General</p> <ul style="list-style-type: none"> • Regulatory requirements • General principles and scope of management verifications | <p>5. Annexes</p> <ol style="list-style-type: none"> I. Control Checklist II. Certificate of Verified Expenditure III. Table of Expenditure IV. Control Report |
| <p>3. Guidance for Controllers</p> <ul style="list-style-type: none"> • The role of the controllers • Guidance for the conduction of verifications • Guidance for verifications of public procurement • Guidance for verifications of State aid schemes <p>Verifications in the environment area</p> <p>Equality and non-discrimination</p> <p>audit trail</p> | |

Procedures(4/9)

Table of verified expenditure

- ❖ Beneficiary's information
- ❖ Contractor's payment documents
- ❖ Beneficiary's payment documents
- ❖ FLC results

Unit C' of MA has issued instructions on how to fill in the "table of verified expenses"

Procedures(5/9)

Verifications Control Check list

- ❖ Beneficiary Information
- ❖ Audit trail of Project documents
- ❖ Audit Trail Checklist of expenditure
- ❖ Categories of eligible expenditure
- ❖ Compliance with information and publicity requirements
- ❖ Compliance with public procurement rules
- ❖ Compliance with EU policies
- ❖ Physical Implementation
- ❖ Fraud Indication
- ❖ Recommendations

Procedures(6/9)

Verification Report

- ❖ Project Information
- ❖ Information on Designated Controller
- ❖ Verification methodology
- ❖ Expenditure declared and verified by budget line
- ❖ Description of findings
- ❖ Conclusions and recommendations

Procedures(7/9)

Certificate of verified expenditure

- ❖ Project Information
 - ❖ Beneficiary Information
 - ❖ Verification / verified amount
 - ❖ Controller Information
- ✓ Based on the documents provided and my professional judgement as a controller

Procedures(8/9)

Individual Working Timesheet

- ❖ General Information for the personnel
- ❖ Working hour per day and deliverable
- ❖ Hourly rate
- ❖ Requested amount per deliverable
- ❖ Total requested amount for the specific application for reimbursement
- ❖ Signatures by the employee and the responsible supervising person

Procedures(9/9)

Personnel Timesheet

- ❖ General Information for the personnel
- ❖ Working hour per day and beneficiary's project
- ❖ Hourly rate
- ❖ Requested amount per project
- ❖ Total requested amount for the specific application for reimbursement
- ❖ Signatures by the employee and the responsible supervising person of the Authority (Beneficiary)



(1/4)

- Each Beneficiary (Lead or Project) submits electronically a request for the verification of expenditure to the respecting FLC body of each country, which is accompanied by a file with all proper documentation.** The Beneficiary enters the expenditure data in predefined MIS screens that include the project data, but also uploads specific documents, which are in fact the verification file (e.g. tender documents, proof of publicity actions, invoices, payments, receipts etc.).
- Also, each Beneficiary fills in the “Table of Expenditure” in a predefined MIS form. In this stage, the MIS conducts a series of logical validation checks (e.g. the declared expenditure of a specific deliverable, or/and a specific type of cost don’t exceed the approved budget in the AF).



(2/4)

- ❑ The Controllers proceed to the administrative check of the above file (when it is complete).
- ❑ The Controller fills in the “Table of Expenditure” in the MIS Screen with the verified and not verified expenditure amounts.
- ❑ Finally, the Controller fills in the “Verification Report” in a predefined MIS Screen.



(3/4)

- ❑ The MA/JS, in order a payment application to be done, checks/validates the relevant data which have submitted by the Controller, through a specific MIS Screen.
- ❑ The Certifying Authority will be able to draw, through a specific MIS Screen, the table of eligible verified expenditure per budget line that will include in the following payment application to the European Commission. The payment applications per accounting year, are made on the basis of the validated by the MA expenditure, within the accounting year.



UNIT C “VERIFICATION OF EXPENDITURES”

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