

INTERREG V/A "GREECE ITALY 2014-2020"

INFO DAY ON PROJECT IMPLEMENTATION

BARI, 17th September 2019

Procedures

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

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

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

Table of verified expenditure

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

Procedures

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

Verification Report

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

Procedures

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

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

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)



- ❑ **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^{1a} a specific type of cost don’t exceed the approved budget in the AF).



- ❑ The Controller proceeds to the administrative check of the above file (when it is “submitted”).
- ❑ The Controller fills in the “Table of Expenditure” in the MIS Screen with the eligible and non eligible amounts.
- ❑ The “certificate”, the “verification report” and the “table of expenditure” files are automatically generated by the System
- ❑ The Controller upload the “Verifications control check list” in the MIS Screen
- ❑ The Controller should send the 4 above mentioned documents to the beneficiary using the “contact” choice of the “select” drop down menu



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



UNIT C “VERIFICATION OF EXPENDITURES”

MANAGING AUTHORITY OF EUROPEAN TERRITORIAL COOPERATION PROGRAMMES

Tel: +30 2310 469 600, 469 620, 469 614, 469 622, 469 690

Fax: +30 2310 469 602

e-mails: kxristodoulou@mou.gr, dkaravatos@mou.gr, tsalonidis@mou.gr,
kfotiadis@mou.gr