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INTERREG V/A "GREECE ITALY 2014-2020"

INFO DAY ON PROJECT IMPLEMENTATION

PYRGOS, 27th September 2019

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Procedures

Beneficiary

Tender Documents	Invoices	Bank statements	Table of verified expenditure	. . . . . .

through MIS

FLC

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

2

EIΔIKH YΠHPEΣIA ΔIAXEIPIΣHΣ TΩN EΠIXEIPHΣIAKΩN ΠPOΓPAMMATΩN TOY ΣTOXOY «EYPΩΠAÏKH EΔAΦIKH ΣYNEPΓAΣIA»
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Procedures

Common Documents

1. Guidance for Management verifications
2. Table of verified expenditure

} Beneficiaries & FLCs

3. Verifications Control Check list
4. Verification Report
5. Certificate of verified expenditure

} FLCs

6. Working Timesheet
7. Personnel Timesheet

} Beneficiaries

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Procedures

Guidance on management verifications

1. Introduction

2. General
- Regulatory requirements
- General principles and scope of management verifications

3. Guidance for Controllers
- The role of the controllers
- Guidance for the conduction of verifications
- Guidance for verifications of public procurement
- Guidance for verifications of State aid schemes
  Verifications in the environment area
  Equality and non-discrimination
  'it trail

4. Guidance for beneficiaries
- The expenditure reporting proce...
- Supporting documents
- Guidelines for following the public procurement regulations

5. Annexes
I.   Control Checklist
II.   Certificate of Verified Expenditure
III. Table of Expenditure
IV.   Control Report

4

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Procedures

Table of verified expenditure

- ❖ Beneficiary's information

- ❖ Contractor's payment documents

- ❖ Beneficiary's payment documents

- ❖ FLC results

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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

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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 ….

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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

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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)

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❑ **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).

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Management Information Systems

❑ 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

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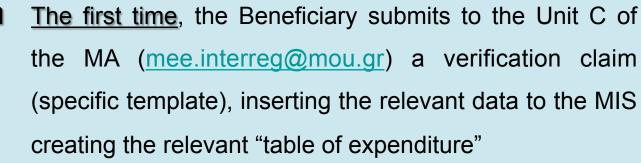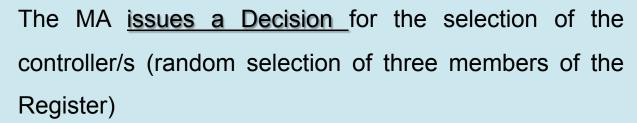European Union
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Management Information Systems

❑ 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.
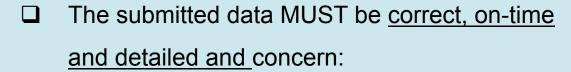
Procedures for Greek Partners

- ❑ <u>The first time</u>, the Beneficiary submits to the Unit C of the MA (mee.interreg@mou.gr) a verification claim (specific template), inserting the relevant data to the MIS creating the relevant "table of expenditure"

- ❑ The MA <u>issues a Decision</u> for the selection of the controller/s (random selection of three members of the Register)

- ❑ The Beneficiary proceeds to the relevant award of the service contract with a Controller according with its legal framework

- ❑ From <u>the second submission</u> for expenditure verification and onwards, the beneficiary submits all documentation to the selected controller, through the MIS

14

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Procedures for Greek Partners

❑ The submitted data MUST be <u>correct, on-time and detailed and</u> concern:

✓ The beneficiary (legal framework, VAT status, declarations, organization chart, methodology of indirect cost calculation, etc.)

✓ Project's data (Application Form, Subsidy Contract, Partnership Agreement, declarations, management team definition, etc.)

✓ Application's for verification data (tender procurements, contracts, invoices, payments, staff time sheets, etc.)

15

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Procedures for Greek Partners

❏ The Controller, within 5 working days from the day the beneficiary submits the verification claim (or 7 working days after the end of the on-the-spot verification) shall issue and submit to the Beneficiary (using the "contact" choice of the MIS) the relevant FLC documents

❏ The Beneficiary can submit an objection within five (5) working days after receiving the aforementioned documents (using the "contact" choice of the MIS)

❏ The Controller, within five (5) working days after receiving the objection, examines the objection and the accompanying documentation and submits the final Verification documents

16

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Procedures for Greek Partners

❑ In case of clarifications and/or supplementary data, from the Beneficiary, the above deadlines shall be interrupted until the Beneficiary sends a reply, but not more than five (5) working days, as proved by the MIS communication between the Controller and the Beneficiary (using **always** the "contact" choice from the "select" menu).

The Beneficiaries shall submit their applications for expenditure verification at least every semester/trimester and preferably whenever the expenditure exceeds 15.000€

17

UNIT C "VERIFICATION OF EXPENDITURES"
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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