

# INTERREG V-A "GREECE - CYPRUS 2014-2020"

## TRANSNATIONAL PROGRAMME BALKAN - MEDITERRANEAN 2014-2020

- PART B -

*Limassol 27-28/09/2018*

# FIRST LEVEL CONTROL – PROCEDURES & COMMON DOCUMENTS

# 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

# General Guidelines



- 1. Centralized System - *Public FLC body at national or regional level*
- 2. De-Centralized System - *Private FLC body*

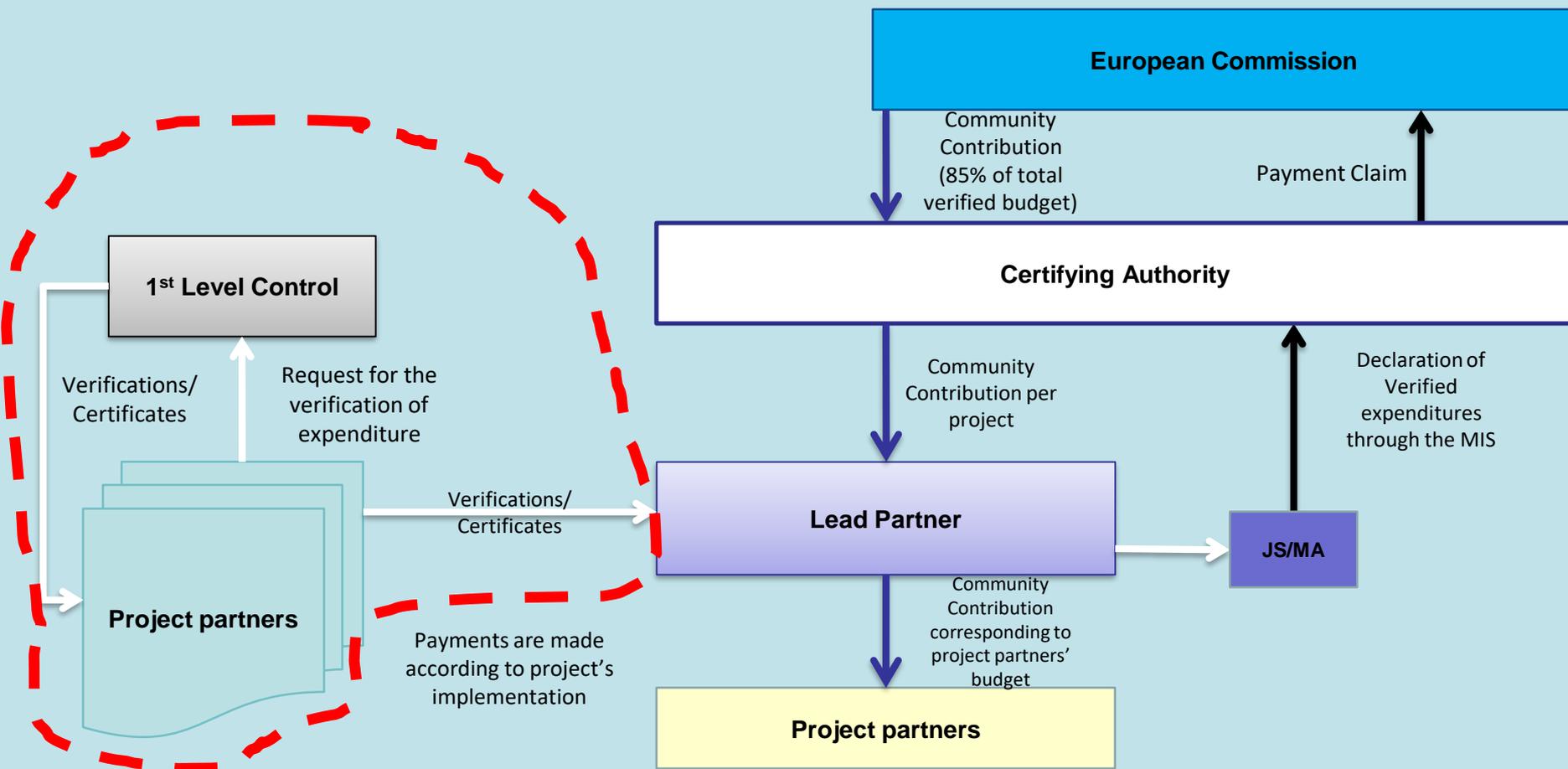
**GREECE, CYPRUS, BULGARIA,  
FYROM**

Decentralised System

**ALBANIA**

Centralised System

## PROJECT'S LIFE CYCLE - Financial and Information Flow



# Procedures(1/9)

## Beneficiary

<b>Tender Documents</b>	<b>Invoices</b>	<b>Bank statements</b>	<b>Table of verified expenditure</b>	<b>Other supporting documents</b>
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## FLC

<b>Table of verified expenditure</b>	<b>Verifications Control Checklist</b>	<b>Verification Report</b>	<b>Certificate of verified expenditure</b>
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# Procedures(2/9)

## Common Documents



- |   |  |                         |
|---|--|-------------------------|
| <ol style="list-style-type: none"> <li>1. Guidance for Management verifications</li> <li>2. Table of verified expenditure</li> </ol>                                  | <span style="font-size: 3em;">}</span> | Beneficiaries &<br>FLCs |
|   |  |                         |
| <ol style="list-style-type: none"> <li>3. Verifications Control Check list</li> <li>4. Verification Report</li> <li>5. Certificate of verified expenditure</li> </ol> | <span style="font-size: 3em;">}</span> | FLCs                    |
|   |  |                         |
| <ol style="list-style-type: none"> <li>6. Working Timesheet</li> <li>7. Personnel Timesheet</li> </ol>  | <span style="font-size: 3em;">}</span> | Beneficiaries           |

# Procedures(3/9)

## Guidance on management verifications

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

# 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 EU policies & public procurement rules
- ❖ 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)



## (1/3)

- ❑ **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<sub>15</sub> a specific type of cost don’t exceed the approved budget in the AF).



## (2/3)

- ❑ The Controllers proceed to the administrative check of the above file (when it is completed).
- ❑ The Controller fills in the “Table of Expenditure” in the MIS Screen with the verified and not verified expenditure amounts.
- ❑ The Controller fills in the “Verification Report” in a predefined MIS Screen
- ❑ Finally, the Controller upload the signed “Verifications control checklist”
- ❑ The above mentioned common documents (certification, verification report, table of expenditures), are automatically generated by the system.



## (3/3)

- ❑ 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”  
MANAGING AUTHORITY OF EUROPEAN TERRITORIAL COOPERATION PROGRAMMES**

Tel: +30 2310 469 600, 469 620, 469 614, 469 622, 469 672

Fax: +30 2310 469 602

e-mails: [kxristodoulou@mou.gr](mailto:kxristodoulou@mou.gr), [dkaravatos@mou.gr](mailto:dkaravatos@mou.gr), [tsalonidis@mou.gr](mailto:tsalonidis@mou.gr),  
[dvoutira@mou.gr](mailto:dvoutira@mou.gr)