INTERact

Project Implementation -
Management verifications

Interreg Financial Management Camp
14-17 November 2017 I Lille, France

Florin Neculcea, Interact Programme

European Regional Development Fund

INTERact

Different controls by different bodies

- Controller
- Lead beneficiary
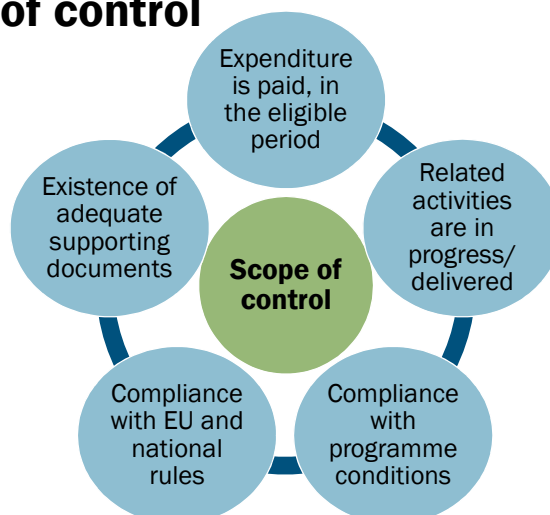- Joint Sectretariat / Managing Authority
- Certifying Authority

INTERACT

Management verifications

Control is often seen as a bottleneck:

- Quality and reliability of control **vs.** time and resources
- Some areas of control require specific expertise
  - State Aid
  - Public Procurement

INTERACT

Scope of control

Expenditure is paid, in the eligible period

Related activities are in progress/ delivered

Existence of adequate supporting documents

Scope of control

Compliance with EU and national rules

Compliance with programme conditions

INTERact 🇪🇺

Controller of the Lead Partner

Duties of the Lead Partner:

- Expenditure by each project partner has been incurred for the **purpose** of the project implementation and corresponds to the activities agreed in the partnership

- Expenditure by each of the project partners has been **validated** by their controllers

- **Lead Partner forwards shares** of the funds to the project partners without unnecessary delays and in full

Controllers of Lead Partners must verify that the Lead Partner complies with the above obligations.

INTERact 🇪🇺

Control of SCOs

No need to check original invoices, documents of equivalent probative value, payment proofs.

Control of flat rates:

- Costs have been correctly **allocated** to a given category

- There is **no double declaration** of the same cost item

- The **flat rate** has been correctly **applied**

- The **amount** charged based on flat rate has been proportionally **adjusted** if the value of the category of costs to which it was applied had been modified

- If applicable, that **outsourcing** has been taken into account – *does not concern flat rates defined in Art. 19 Reg.1299/2013, and Art. 68.1 Reg. 1303/2013*

INTERact 🇪🇺

Types of control checks

Administrative verifications (desk-based)	On-the-spot verifications
can be performed at the controller's own premises	performed at the premises of the partner or other project-related site
sampling of items is possible	on a sample basis
	delivery of products/services, physical progress, EU publicity rules

---

INTERact 🇪🇺

Timing

Expenditure of a partner shall be verified within a period of three months.

On-the-spot verifications:

- planned in advance/ notification given

- undertaken when the project/ activity is well under way

- not recommended for when the project/ activity has been completed

- driven by the nature of the project, amount of public support, and risk level

INTERACT

Control systems

Centralised	Decentralised
Public central body	Private control body
Partner cannot choose the controller	Partner chooses the controller but needs approval
Control finances by national/regional funds or TA	Partner chooses the controller but needs approval
- No cost - Experienced staff - Same interpretation of eligibility rules for all partners	- Quick, with good proximity to the beneficiary

5

INTERACT

Documenting controls

- Control certificate, report, checklist

- For Interreg: **HIT checklist developed by Interact is recommended**

- Photos of deliverables, copies of promotional material, etc. can be used for verifying publicity requirements

INTERACT

Cooperation works

All materials will be available on:
www.interact-eu.net

European Regional Development Fund