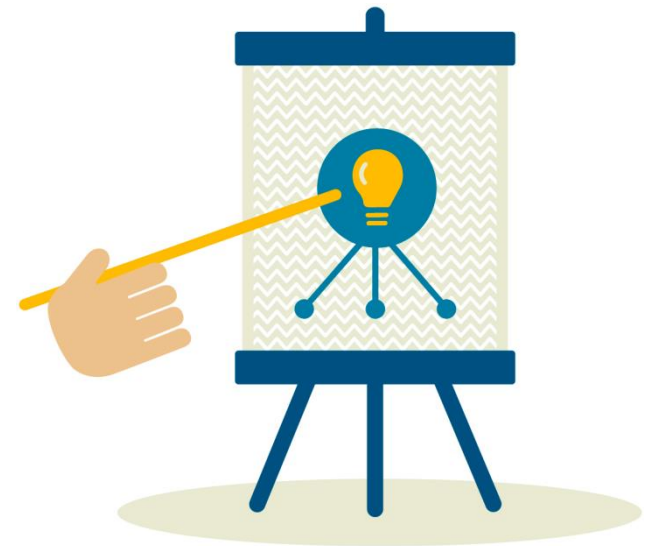


Project Implementation - Management verifications

Project Management training

22-23 November 2017 | Nicosia, Cyprus

Tsveta Aleksandrova, Interact



Different controls by different bodies



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

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



Scope of control



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.

Control of simplified cost options

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*

Types of control checks

Administrative verifications (desk-based)

can be performed at the controller's own premises

sampling of items is possible

On-the-spot verifications

performed at the premises of the partner or other project-related site

on a sample basis

delivery of products/services, physical progress, EU publicity rules

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



Control systems

Centralised

Public central body

Partner cannot choose the controller

Control finances by national/regional funds or TA

- No cost
- Experienced staff
- Same interpretation of eligibility rules for all partners

Decentralised

Private control body

Partner chooses the controller but needs approval

Financed using the project budget

- Quick, with good proximity to the beneficiary

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



Cooperation works

All materials will be available on:

www.interact-eu.net