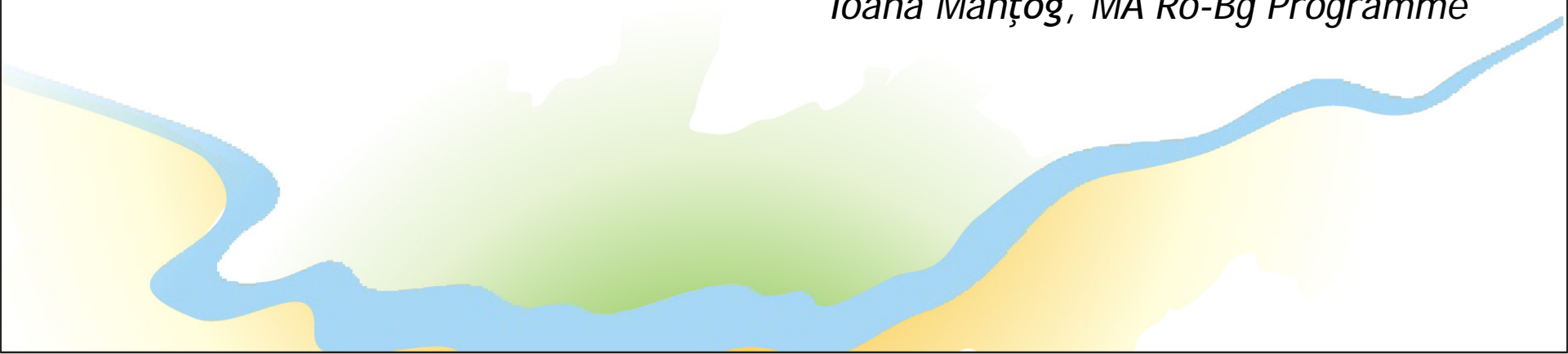


General aspects on simplified costs options

How verifications should be performed

Ioana Manțog, MA Ro-Bg Programme





We have:

795 pages of legislation

Multiple levels of control

Tons of rules

Mistakes, some frauds,
and a lot of corrections

We want:

Simplification

+

Results

A DIFFERENT MINDSET



“You are giving 20% away without any documents or verifications?”

That’s theft!”



Departure from the requirement to trace every euro

Less prone to errors

Simplify

Trust



To check or not to check?
That is **not** the question.

- ✓ Existence
- ✓ Calculation basis
- ✓ Double financing
- ✓ Correct calculation of percent and, if the case, of the basis (flat rates)
- ✓ Inputs/outputs + quantities (standard scale)
- ✓ Inputs/outputs + criteria + other project expenditure (lump sums)



X No checks on the
real costs that
underlay the
expenditures
calculated based
on SCOs

Calculation Method
✓ Correct
establishment
✓ Correct
application

No match between the SCO and the bookkeeping? It's ok.

Correct establishment of the calculation method

Programme on focus.

If using

Art. 67 (5)/1303

- ✓ Is the method is documented, traceable and applied constantly?
- ✓ Justification on why costs included are relevant
- ✓ Description of steps

Art. 19/1299 or
Art. 68 (1 b)/1303

- ✓ Categories of costs
- ✓ No method, no verification on the establishment



Correct application

Flat rates

Check programme rules + agreements with the beneficiary
Check the numbers (percentage + calculus)

Standard scales of units

Units as quantified activities, inputs or outputs are documents
Amount declared = (standard rate per unit) x (the actual units delivered)

Lump sums

Programme rules -> checks by controllers/MA

Are the steps completed?

Were the inputs/outputs delivered in the set conditions?

sometimes

LESS IS MORE



**Thank you
for listening**

Questions?

