

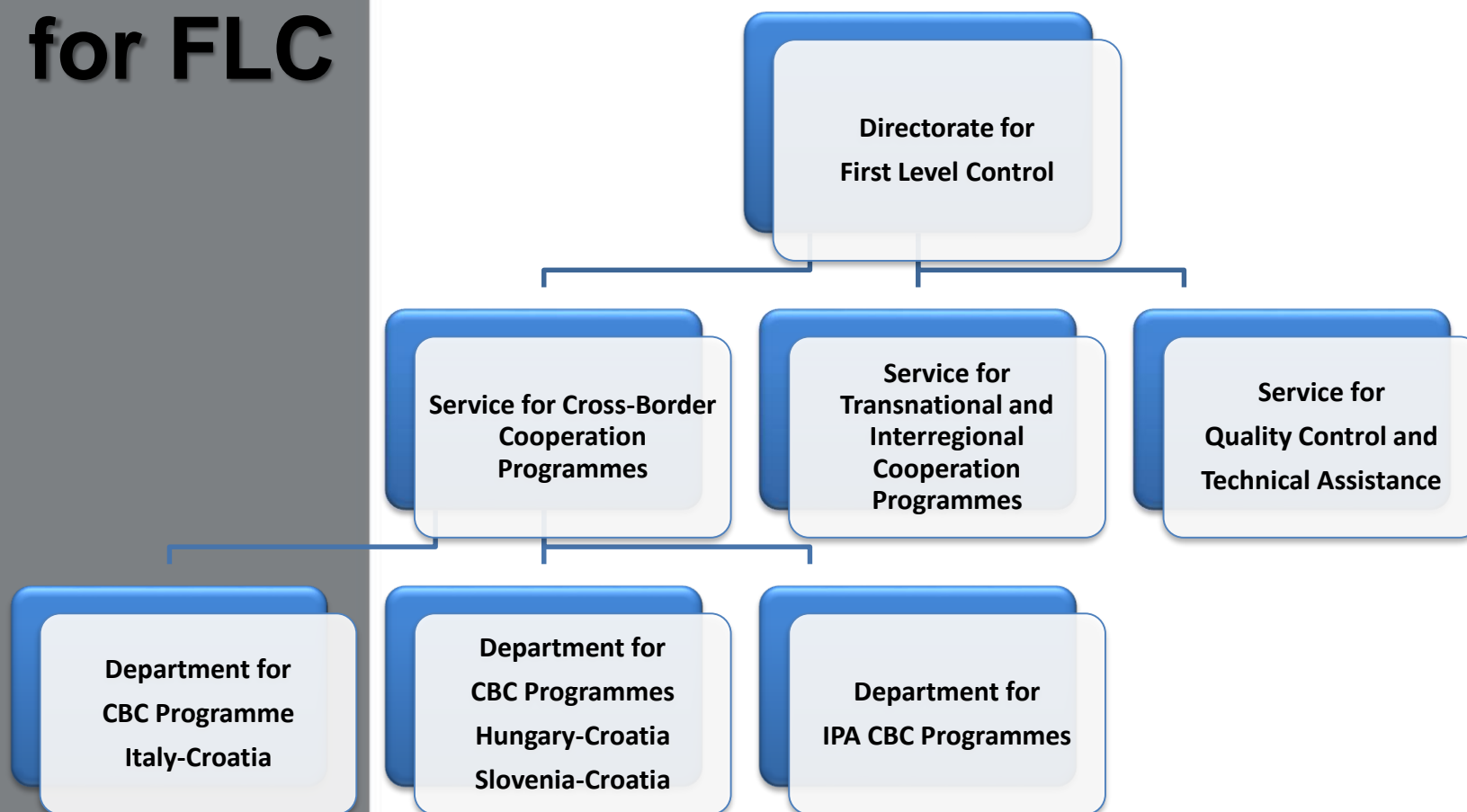
„Important Messages” – harmonization tool used by the First Level Control in Croatia



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Directorate for FLC



2014-2020

- ❑ Control Body for 11 ETC Programmes

- ❑ Directorate for FLC currently counts 34 employees



CHALLENGES

Controllers working on several programmes simultaneously

Heavy workload, short deadlines

Lack of common approach

Unclear instructions in Programme documents (grey areas), application of national rules





"Sure, we could make it simpler but that would only complicate matters."

„IMPORTANT MESSAGES”



Idea born in July 2017



Single document containing:

issues with an overview of rules as set out in each of our 11 programmes

Instructions given on common approach (if permitted by individual programme rules)

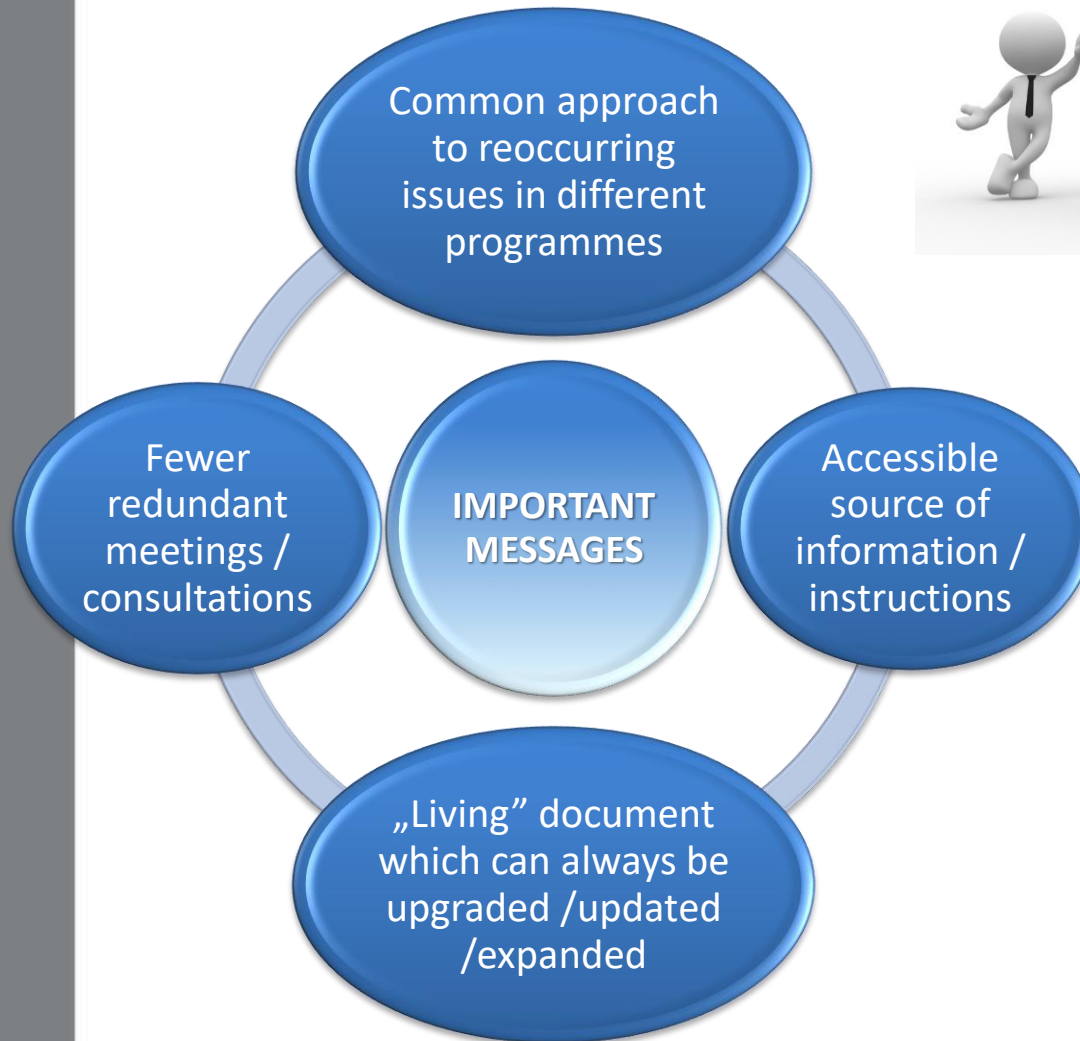


Microsoft Excell table with each issue as a separate sheet and a „Contents” sheet with direct links to each issue



Each employee of the Directorate for FLC can access this document on the shared disc

BENEFITS



CONTENTS (so far)

1. Lack of an adequate accounting system

2. Eligibility of in-house contracting and adequate audit trail

3. Statements on the VAT status with missing elements

4. Fee based contracts reported in BL Staff costs

5. Eligibility of alcohol when there is no instruction on programme level

6. Eligibility of employee insurance during the working hours

7. Daily allowances

8. Missing supporting documentation for costs reported in BL Travel and accommodation costs (boarding passes, attendance sheets, etc.)

9. Eligibility of the VAT for costs related to average fuel consumption

10. Excessive mileage in reported travel costs

11. Application of "the sound financial management" principle

12. Exchange rate

13. Depreciation

14. Eligibility of advance payments

15. Eligibility of reported travel and accommodation costs in cases when a person did not make the trip (due to sickness, etc.)

16. Irregularities

THE MOST FREQUENT ISSUES

1. Lack of an adequate accounting system

8. Missing supporting documentation for costs reported in BL Travel and accommodation costs (boarding passes, attendance sheets, etc.)

14. Eligibility of advance payments

ISSUESS TO BE ADDED

Staff working part-time with a flexible number of hours worked per month in the operation

monthly gross employment cost/monthly working time fixed in the employment contract

- Uncertainty regarding the interpretation of this SCO method
- Recommendation sent to all Croatian Beneficiaries participating in ETC programmes to change this method

monthly gross employment cost/1720

- Relevant historic data?
- Extrapolation?
- Audit trail?

**THANK YOU
FOR YOUR
ATTENTION!**



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