


INTERact 

Project Implementation, Management verifications


Interreg Finance Management Camp
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European Regional Development Fund

INTERact 

Different controls by different bodies



- First level control
- Lead beneficiary
- Project partner internal control
- JS /MA
- Certifying Authority
- Audit Authority

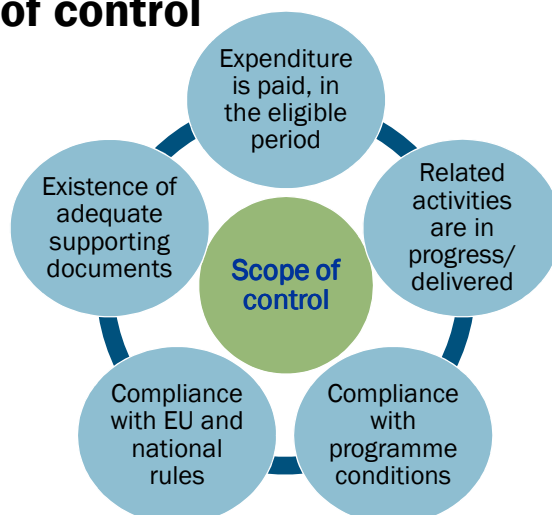
Management verifications

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's 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 SCO

1/3

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 has been modified

Control of SCO

2/3

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

Control of standard scale of unit costs (SSUC):

- Calculation of all or part of costs of a specific budget line
- Applying a standard unit cost fixed in advance
- Applied to easily-identifiable quantities

Control of SCO

3/3

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

Control of lump sums:

- Calculation of all or part of costs of the project
- Subject to achievement of predefined outputs/activities
- Single payment – maximum limit EUR 100.000 of public contribution per project

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

Timing

Expenditures must be verified within a period of 90 days.

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

Partner chooses the controller but needs approval

- Quick, with good proximity to the beneficiary

Documenting controls

- Control certificate, report, checklist
- Photos of deliverables, copies of promotional material, etc. can be used for verifying publicity requirements
- For Interreg: HIT checklists and model FLC control **developed by Interact** are recommended



HIT: harmonised implementation tools

Cooperation works

All materials will be available on:

www.interact-eu.net

