


Nacionalni informativni dan
Ljubljana, 08.04.2010




**POROČANJE PRVOSTOPENJSKI
KONTROLI IN IZDAJA IZKAZA O
UPRAVIČENIH IZDATKIH**

Mojca Žmuc
Prvostopenjska kontrola MOP

Služba za finančne zadeve MOP - področje kontrole izplačil sredstev, v skladu z 16. členom Uredbe komisije (ES) št. 1080/2006 izvaja prvostopenjsko kontrolo upravičenih izdatkov za projekte evropskega teritorialnega sodelovanja, katerih nacionalni organ je MOP.

Na podlagi opravljene kontrole se izda izkaz o upravičenih izdatkih.



Programski dokumenti

- Priročnik za prijavitelje projektov (Application Manual)
<http://www.central2013.eu/central-projects/applying-for-a-project/3rd-call-for-proposals-open/>
- Priročnik o izvajanju projektov (Implementation Manual)
- Pravila o upravičenosti stroškov (Control and Audit guidelines)
<http://www.central2013.eu/central-projects/implementing-a-project/necessary-documents/#c366>



Dokumenti prvostopenjske kontrole

- Navodila projektnim partnerjem v programu Srednja Evropa - Central Europe

<http://www.cilj3.mop.gov.si/index.php?id=234&lang=sl>

- Obrazci za poročanje

<http://www.cilj3.mop.gov.si/index.php?id=126&lang=sl>



Dvakrat letno oziroma na ravni 6-mesečnega obdobja, glede na začetek in konec obdobja, kot to določa Pogodba o sofinanciranju.



Prvo poročanje

- kopijo Pogodbe o sofinanciranju (Subsidy Contract)
- kopijo Pogodbe projektnih partnerjev z vodilnim partnerjem (Partnership agreement)
- kopijo Prijavnega obrazca projekta s **prilogami** (Application form)

- izjavo projektne partnerja (DDV, ki se povrne, ni upravičen strošek)
- izjavo, da izvajanje in rezultati projekta ne predstavljajo državne pomoči
- zbirno finančno poročilo o sofinanciranju transnacionalnega projekta (viri sofinanciranja, kopija pogodbe o sofinanciranju)

<http://www.cilj3.mop.gov.si/index.php?id=126&lang=sl>



Prvo poročanje

1. poročilo o izvedenih aktivnostih (Progress report)

- poročilo o aktivnostih, ki se predloži vodilnemu partnerju

2. finančno poročilo z dokazili

(obračun stroškov dela, časovnice, pogodbe, naročilnice, računi, dokazila o plačilih, ..)

- obrazci za finančno poročilo

http://www.cilj3.mop.gov.si/uploads/file/276_sl_financial_report_submit_ted_by_lp_or_pp.xls?PHPSESSID=0ce5e1b2129db8a6b9af82a618bb4a1c

postopki oddaj javnih naročil

ostala dokumentacija (vsa poročila o opravljenem delu in druga poročila)



Nadaljnja poročanja

- morebitne spremembe pogodb, ki so bile predložene pri prvem poročanju
- izjavo projektne partnerja (status DDV)
- zbirno finančno poročilo o sofinanciranju transnacionalnega projekta (sprotno poročanje)

Poročilo o izvedenih aktivnostih in finančno poročilo z dokazili postopki oddaj javnih naročil

ostala dokumentacija (vsa poročila o opravljenem delu in druga poročila)



- na obrazcih za vse kategorije stroškov in po WP
- vsi predloženi dokumenti so ožigosani in podpisani s strani odgovornih oseb
- priložiti original dokazila, v kolikor to izjemoma ni mogoče, priložiti kopije dokumentov (računi, pogodbe, ..) opremljene z logom programa



Proračunske postavke v prijavnem obrazcu (Application form)

9 kategorij

- stroški zaposlenih (Staff costs)
- režijski stroški (Administration costs)
- stroški zunanjih izvajalcev (External expertise)
- potni stroški (Travel and Accommodation)
- stroški seminarjev in konferenc (Meetings and Events)
- promocija in obveščanje (Promotion Costs)
- oprema (Equipment)
- investicije (Investments)
- drugi stroški (Other costs)

spremembe v proračunu so dovoljene glede na določila programskih dokumentov

- plačani so znotraj obdobja poročanja
- povezani so z izvajanjem projekta in imajo pravno podlago v nacionalni in evropski zakonodaji
- glasijo se na projektne partnerja in jih partner sam plača
- pri naročanju storitev ali blaga se upoštevajo pravila o javnem naročanju!
- priložena so original dokazila o nastanku stroška in dejanskem plačilu obveznosti
- partner za predložene stroške oziroma izdatke ni prejel drugih javnih sredstev



1. Stroški zaposlenih (Staff costs)



stroški zaposlenih v organizaciji, ki delajo na projektu

Dokumenti za poročanje

- sklep predstojnika o imenovanju v delovno skupino za delo na projektu
- kopije pogodb o zaposlitvi za vse, ki delajo na projektu (pri prvem poročanju in ob vsaki spremembi),
- kopije plačilnih listov
- dokazila o izplačilu plač in prispevkov
- obračun stroškov dela
- obrazec za evidentiranje delovnih ur - časovnica (Monthly timesheet);



1. Stroški zaposlenih (Staff costs)



Obračun stroškov dela

Izračun urne postavke za zaposlene, ki delajo na projektu v % za obdobje poročanja - SPREMEMBA!

= (celotna II. bruto plača zaposlenih/
ure rednega dela) * ure dela na projektu

- ure rednega dela predstavljajo ure dejansko opravljenega dela (brez dopusta, bolniške, .)
- ure dela iz plačilne liste se ujemajo z urami iz časovnice
- ker koledarsko leto ni enako poročevalskim obdobjem je potrebno prikazati v prvem poročevalskem obdobju, ki nastane v novem koledarskem letu, obračun stroškov dela tudi za koledarsko leto

BL1: STAFF COSTS

| | |
|----------------------------------|---|
| PROJECT ACRONYM: | 0 |
| REFERENCE No. OF THE PROJECT: | 0 |
| REPORT NUMBER (e.g. 1,2, 3,...): | |
| REPORTING PERIOD: | 0 |
| BENEFICIARY (PP/LP institution): | 0 |

to be filled in by the FLC body

| No. | Name of employee | Description of the expenditure | Total amount of Staff costs in € (salary,...) | Reported Staff cost in € | Amount of payment in € | Date of payment | Concerned work package | Ineligible expenditure deducted by the FLC in € | Certified amount in € | Remark/Justification |
|---------------|------------------|--------------------------------|---|--------------------------|------------------------|-----------------|------------------------|---|-----------------------|----------------------|
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| TOTAL: | | | 0,00 EUR | 0,00 EUR | 0,00 EUR | | | 0,00 EUR | 0,00 EUR | |

Project Manager:

Signature and stamp, PP (confirming the correctness of the information indicated by the PP)

Place and date:

Signature and stamp, FLC-body (confirming the correctness of the information indicated by the FLC)

BL - 1 Calculation of staff cost

IDENTIFICATION OF THE PROJECT PARTICIPANT

| | |
|---------------------|--|
| Project acronym | |
| Project reference | |
| Project Participant | |

IDENTIFICATION OF THE EMPLOYEE

| | |
|-------------------------------|--|
| Name | |
| Function | |
| Extent of the employment in % | |

TIME FRAME

| | |
|--------|--|
| Period | |
|--------|--|

| month/year | total working | project-related working hours | total staff costs |
|--------------------|---------------|-------------------------------|-------------------|
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Total hours | 0 | 0 | 0 |

Hourly rate: #DEL/0!

Project related staff costs: #DEL/0!

| | |
|-----------------|--|
| Project Manager | |
|-----------------|--|

| | |
|-------------------------|--|
| Signature and stamp, PP | |
|-------------------------|--|

| | |
|----------------|--|
| Place and date | |
|----------------|--|

| | |
|-------------------------------|--|
| Signature and stamp, FLC-body | |
|-------------------------------|--|

BL1: STAFF COSTS - MONTHLY TIMESHEET FOR STAFF WORKING HOURS

| | | |
|----------------------------------|---|--|
| PROJECT ACRONYM: | 0 | IDENTIFICATION OF THE EMPLOYEE |
| REFERENCE No. OF THE PROJECT: | 0 | NAME: |
| BENEFICIARY (PP/LP institution): | 0 | FUNCTION: |
| MONTH/YEAR (e.g. January 2009): | | EXTENT OF EMPLOYMENT in % (100% = fully employed): #DIV/0! |

| Day | Project related activities | | | Activities not related to this CE project | | | | | Total working hours | Hours off (vacation, illness,...) | Total hours |
|--------|----------------------------|--------|----------------|---|--|----------------|--|--|---------------------|-----------------------------------|----------------|
| | Time | | Hours | Time | | Hours | Activity (if related to another project, indicate project title) | | | | |
| (from) | (to) | (from) | | (to) | | | | | | | |
| 1. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 2. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 3. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 4. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 5. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 6. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 7. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 8. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 9. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 10. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 11. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 12. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 13. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 14. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 15. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 16. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 17. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 18. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 19. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 20. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 21. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 22. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 23. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 24. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 25. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 26. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 27. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 28. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 29. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 30. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| 31. | | | 0:00 | | | 0:00 | | | 0:00 | | 0:00 |
| | | | 0:00:00 | | | 0:00:00 | | | 0:00:00 | 0:00:00 | 0:00:00 |

Signature of the employee:

Signature and stamp of the employer:

Place and date:

Place and date:

1. Stroški zaposlenih (Staff costs)



- delovna uspešnost kot del plače upravičena, če je določena v pogodbi o zaposlitvi
- nadure so upravičene v skladu z zakonodajo
- dodatek za povečan obseg dela za javne uslužbence je opravičen izdatek
- izplačilo regresa je upravičen strošek
- obvezno dodatno zavarovanje za javne uslužbence je upravičen izdatek, prostovoljno pokojninsko zavarovanje in druge bonitete niso upravičen strošek

2. Režijski stroški (Administration costs)



so direktno ali indirektno povezani z izvajanjem projekta

(npr. stroški fotokopiranja, poštnih storitev, telefona in interneta, najemnine, nakup pisarniškega materiala, stroški ogrevanja in elektrike, stroški odprtja bančnega računa za potrebe projekta, bančni stroški za transferje med partnerji, ...)

Direktni stroški so neposredno povezani z izvajanjem projekta

Dokumenti za poročanje:

- original in kopije računov ter dokazilo o plačilu



2. Režijski stroški (Administration costs)



Indirektni stroški so posredno nanašajo na aktivnosti pri izvajanju projekta in jih je potrebno izračunati.

Izračun:

= vse opravljene ure na projektu v poročevalskem obdobju / vse ure rednega dela v organizaciji (ali oddelku, kjer se izvaja projekt) v poročevalskem obdobju

Dokumenti za poročanje

- priložen izračun za administrativne stroške, podatki o opravljenih urah rednega dela za zaposlene v organizaciji, ki ne delajo na projektu
- kopije računov ter dokazilo o plačilu računov

ne smejo vključevati stroškov, ki se uveljavljajo pri drugi kategoriji stroška (npr.: equipment)

3. Stroški zunanjih izvajalcev (External expertise)



na podlagi pogodbe v skladu s predpisi o javnem naročanju

(študije, raziskave, prevajanja, ...)

Dokumenti za poročanje

- original dokumentacija o izvedenem postopku javnega naročila
- original in kopija pogodbe z jasno povezavo, da se pogodba sklepa zaradi izvajanja projekta
- original in kopija računov o opravljeni storitvi ter dokazilo o plačilu
- dokazilo o opravljeni storitvi (izdelek!)

Plačilo preko avtorske ali podjemne pogodbe ni upravičen strošek, če gre za zaposlenega pri projektne partnerju, zaposlenega na projektu, člana vodstva ali nadzornega organa (projektne partner ne more biti zunanji izvajalec na projektu)

4. Potni stroški (Travel and Accommodation)



stroški so upravičeni za zaposlene na projektu
in so predvideni v potrjeni prijavnici
(npr.: udeležba na konferenci, seminarjih, ..)

- izbrati najbolj ekonomično nočitev in (okolju prijazen) transport
- razvidno trajanje in namen službenega potovanja

Dokumenti za poročanje

- original in kopija obračuna naloga za službeno potovanje s prilogami (potni stroški, tudi vabilo na službeno pot, poročila o službeni poti)
- dokazila o plačilu potnih stroškov

potni stroški zunanjih izvajalcev so kategorija stroška "External Expertise"

5. Stroški seminarjev in konferenc (Meetings and Events)



stroški organizacije seminarjev in konferenc zunanjih izvajalcev

izbranih v postopku oddaje javnega naročila

(npr. najemnina za prostor, kjer poteka dogodek, catering, prevajanje, tiskanje materiala za dogodek, stroški govornikov, ...)

Dokumenti za poročanje

- original dokumentacija o izvedenem postopku javnega naročanja
- original in kopija pogodbe (naročilnice)
- original in kopija računov s specifikacijo opravljene storitve ter dokazilo o plačilu
- dokazilo o izvedbi dogodka (vabila, dnevni red, ...)

Stroški reprezentance - alkohol, darila, rože, ... niso upravičeni stroški
nastopi umetnikov niso upravičen strošek (če niso posebej odobreni)

6. Promocija in obveščanje (Promotion Costs)



promocija projekta v obliki člankov, prospektov, TV reklam, ..

Dokumenti za poročanje

- original dokumentacija o izvedenem postopku javnega naročanja
- original in kopija pogodbe (naročilnice)
- original in kopija računov s specifikacijo opravljene storitve ter dokazilo o plačilu
- dokazilo o opravljeni storitvi (kopija članka, objava, letaki,..)

obvezna uporaba logotipa programa



7. Oprema (Equipment)



nakup informacijske tehnologije vključno s programsko opremo; če je potrebno tudi delovno pohištvo

- oprema je predvidena v potrjeni prijavnici in je potrebna za uspešno izvedbo projekta
- upoštevati pravila o javnem naročanju
- ni zajeta v drugi kategoriji stroška (npr.: "administration costs")



7. Oprema (Equipment)



Upravičeni stroški:

- znesek amortizacije, če je doba amortizacije krajša kot je trajanje projekta, sicer upravičen znesek samo za obdobje trajanja projekta
- stroški drobnega inventarja v celotnem znesku
- rabljena oprema (izjema), če:
 - prodajalec z izjavo potrdi njen izvor in ni bila kupljena s pomočjo sredstev državnih pomoči ali drugih EU sredstev
 - ne presega tržne cene in je cena nižja od primerljive nove opreme
 - ima tehnične zmogljivosti v skladu s standardi, ki so zahtevani za izvedbo projekta

7. Oprema (Equipment)



Dokumenti za poročanje

- original in kopija dokumentacije o izvedenem postopku javnega naročanja
- original in kopija pogodbe o dobavi opreme
- original in kopija računov o opravljeni dobavi
- podatek o začetku uporabe opreme, doba amortizacije, stopnja amortizacije



8. Investicije (Investments)



financiranje v infrastrukturo, gradbena dela in opremo,
ki ni navedena v kategoriji stroška "Equipment"
(nove investicije in adaptacija v že obstoječo infrastrukturo)

- predvideni stroški so navedeni v potrjeni prijavnici (Tabela 9), povezani so s pilotnimi aktivnostmi
- informiranje in obveščanje javnosti, kot to določa 8. člen Uredbe Sveta (ES) št. 1828/2006
- spoštovana so določila 57. člena Uredba Sveta (ES) št. 1083/2006
- upoštevajo se zahteve okoljske politike in pravila javnega naročanja

8. Investicije (Investments)



Dokumenti za poročanje

- original in kopija dokumentacije o izvedenem postopku javnega naročanja
- original in kopija pogodbe ter original in kopija računov za izvedene storitve
- dokazila o plačilu

stroški študij, ocen in vplivov na okolje, ki so potrebni za realizacijo investicije, se prištevajo v kategorijo stroška "External Expertise"



9. Drugi stroški (Other)



**stroški, ki niso navedeni pri drugih kategorijah
stroškov**

(npr. str. kotizacije, literatura, ..)

upoštevati enaka pravila glede predložitve dokumentov,
kot pri drugih kategorijah stroškov



Pripravljalni stroški (Preparation costs)



- so predvideni v potrjeni prijavnici in se nanašajo zgolj na aktivnosti v pripravljalnem obdobju (npr. razvojne ideje, sestanki, dokončanje prijavnice, ...)
- izjemoma so lahko plačani tudi po datumu zaključka pripravljalnega obdobja in ne presegajo 20.000 EUR
- zajemajo le določene kategorije stroškov:
Staff costs, Administration costs, External expertise, Travel and Accommodation, Meetings and Events



Skupni stroški

delitev stroškov med partnerji načeloma niso dovoljena

Prihodki povezani s projektom

se odštejejo od skupnega zneska v poročevalskem obdobju;
če nastanejo še v obdobju treh let po zaključku projekta se znesek vrne v Evropski sklad za regionalni razvoj

Zaključek projekta

- stroški so upravičeni do datuma zaključka, izjemoma do roka za oddajo zaključnega poročila navedenega v Pogodbi o sofinanciranju.
- stroški zaposlenih so lahko plačani po datumu zaključka projekta

**Dokumenti, ki jih izda prvostopenjska kontrola
po končanem pregledu poročil**



Po končanem pregledu prvostopenjska kontrola izda partnerju naslednje dokumente:

- **Confirmation of Control**, vključno z tabelo Breakdown of validated expenditure (original)
- **Internal Control Report**
- **FLC Checklist**



Izdaja izkaza o upravičenih izdatkih



EUROPEAN UNION
EUROPEAN REGIONAL
DEVELOPMENT FUND

CENTRAL EUROPE - Confirmation of control

| |
|---|
| Project Identification Number: |
| Acronym: |
| (Lead/ or) Project Partner Institution: |
| Reporting period for which the confirmation is issued: mm/yyyy to mm/yyyy |

Based on verification within the meaning of Article 16 paragraph 1 of Commission Regulation (EC) 1080/2006 performed on expenditure declared by the above-mentioned (Lead/ or) Project Partner, we confirm the following:

1. For this report the total paid and confirmed expenditure amounts to EUR <0,00>, of which EUR <0,00> as in-kind contribution. This amount is free from any reservation casting doubts on its eligibility and it includes, where applicable, the amount of shared costs imputable to the partner.
2. The rules listed in the subsidy contract have been fully observed, including, but not limited to rules governing the eligibility of expenditure (Article 56 of Regulation (EC) No 1083/2006, Article 7 of Regulation (EC) No 1080/2006, Article 48 to 53 of Regulation (EC) No 1828/2006, relevant national and internal regulations of the Partner and rules laid down in the latest version of the CENTRAL EUROPE Control and Audit Guidelines).
3. The costs reported in this report refer to expenditure paid from the starting date of the operation until the end of the reporting period and not previously reported³⁴.
4. Receipts and payments are accurately recorded in the project's accounting system, expenditure in another currency other than the Euro was correctly converted, assets are properly recorded and amounts are correctly reflected in the demands for payment. Any revenues generated were deducted from the eligible expenditure. The necessary audit trail exists for all activities, providing evidence in the form of contracts, invoices and payment records. In case of staff costs, administration costs, the necessary evidence exists in the form of timesheets, listings of costs or formula descriptions and cost calculations.
5. Services, supplies and works have been procured on the basis of transparent selection processes or proper call for tenders in compliance with European, national, regional or internal rules, sound controls have been exerted over the opening of the tenders and all tenders have been fully evaluated before the final decision has been made on service provider, supplier or works contractor.
6. Progress made has been fully and fairly reflected in the report. There is evidence that the reported activities have taken place, delivery of services and goods, and works are in progress or have been completed. The expenditure exclusively refers to activities listed in the latest approved version of the application form and completed at the latest by the end of the approved finalisation month.
7. The Partner has complied with Community rules and policies including publicity, information, equal opportunities, protection of environment, state aid, competition and public procurement.
8. The control work has been documented in a control report (including a control checklist), which is based on CENTRAL EUROPE template serving as minimum requirements.
9. After addition of this validation, the total amount of validated expenditure since the beginning of the project³⁵ amounts to EUR <0,00>, of which EUR <0,00> as in-kind contribution.

³⁴ In case of first reporting period, including costs related to negotiation of conditions. In case of last period, including costs incurred and paid during the 3 months closure period.

³⁵ Including preparation costs.

I hereby confirm that I / the company is independent from the project's activities and financial management and authorized and qualified to carry out the control in respect of the control requirements valid in the EU-Member State on whose territory the Partner is located.

Place: _____ Date: _____
Name of controller: _____
Institution: _____

Signature of the Controller:

Official stamp:



Izdaja izkaza o upravičenih izdatkih



CENTRAL EUROPE - Confirmation of control Breakdown of validated expenditure³⁶

| | | | | | | | | |
|--|-----|--|-----|-----|-----|-----|-----|-------|
| Project Identification Number: | | Acronym: | | | | | | |
| Name of the (Lead/ or) Project Partner: | | | | | | | | |
| Reporting period for which the confirmation is issued: | | Preparation costs or period <mm/yyyy to mm/yyyy> | | | | | | |
| | WP0 | WP1 | WP2 | WP3 | WP4 | WP5 | WP6 | TOTAL |
| Staff costs | | | | | | | | |
| Administration costs | | | | | | | | |
| External expertise | | | | | | | | |
| Travel and accommodation | | | | | | | | |
| Meetings and events | | | | | | | | |
| Promotion costs | | | | | | | | |
| Equipment | | | | | | | | |
| Investments | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | | |

Place: _____

Date: _____

Name of controller: _____

Institution: _____

Signature of the Controller:

Official stamp:

³⁶ Excel version available for download at the Programme's website.

Izdaja izkaza o upravičenih izdatkih

CENTRAL EUROPE - Internal control report

A) Project and partner checked:

| | |
|-------------------------|--|
| Index: | |
| Acronym: | |
| Partner institution: | |
| Contact Person: | |
| Telephone number / Fax: | |
| e-mail: | |
| Function in the project | <input type="checkbox"/> Lead partner <input type="checkbox"/> Project Partner |

B) Control Information:

| | |
|--|---|
| Methodology | <i>Provide an overview of the control procedure followed and nature of the documents/evidence checked and EU rules checked. Include confirmation of 100% of expenditure check.</i> |
| Place of check | <input type="checkbox"/> Desk check <input type="checkbox"/> On-the-spot check ³⁸ |
| Amount declared by Partner to the Controller | |
| Amount accepted and confirmed by the Controller | |
| <ul style="list-style-type: none"> o General observations concerning the current control period. o Treatment given to these observations. o Follow up of observations from previous periods. o List of ineligible expenditure. | <i>Provide a conclusion on whether the system in place can be considered as reliable, taking into consideration the control findings documented in detail in the control checklist. Describe the measures implemented to solve the errors detected and eventually provide recommendations to avoid the repetition of the same typology of anomalies in the future. Where applicable, confirm the fulfilment of recommendations from previous period(s). Finally, list costs considered as ineligible and provide reasons for non-eligibility.</i> |

Place: _____ Date: _____
 Name of controller: _____
 Institution: _____

³⁸ Compulsory for partners following a decentralised control system (i.e., in addition to on-the-spot verifications of investments, checks of invoices and other accounting documents should take place at the premises of the partner as well). In duly justified cases, on-the-spot checks must not cover every progress report of the partner, however they have to take place when checking the first progress report and at least one time more during project implementation (in the middle or end of project duration depending on the activities of the partner). In case of centralised system, an on-the-spot check report using the national templates must be compiled and results should be communicated to the CENTRAL EUROPE Managing Authority.

CENTRAL EUROPE - Control checklist template³⁹

A) ACCOUNTING SYSTEM:

| Control questions: | YES | NO | N/A |
|---|--------------------------|--------------------------|--------------------------|
| Are specific accounts kept for the project or have other methods like specific cost centres in the accounting system been established which allow the identification of costs allocated to the project? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Can a computerised list of project expenditure be obtained from the accounting system? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Can this list be reconciled with the supporting documents checked? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Results / Comments / Follow-Up (if any): | | | |
| | | | |

B) DOUBLE FUNDING:

| Control questions: | YES | NO | N/A |
|--|--------------------------|--------------------------|--------------------------|
| Are there mechanisms in place to avoid double financing? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| On the basis of it, can it be excluded that expenditure has already been supported by any other funding (EU, national, regional or other)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Results / Comments / Follow-Up (if any): | | | |
| | | | |
| INELIGIBLE AMOUNT, if any: | | | |
| | | | |

C) ALLOCATION TO BUDGET LINES AND WORK PACKAGES

| Control questions: | YES | NO | N/A |
|---|--------------------------|--------------------------|--------------------------|
| Have costs been correctly allocated to the relevant budget lines? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Have costs been correctly allocated to the relevant work packages? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Has the Partner's budget by budget line and by work package as fixed in the partnership agreement been respected? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Results / Comments / Follow-Up (if any): | | | |
| | | | |

³⁹ Compulsory for internal and external auditors directly selected by the partners (i.e., decentralised system). Controllers from Member States in which a centralised control system has been set can alternatively use ad-hoc checklists elaborated at national level if ensuring a comparable or higher level of control.

Hvala za pozornost!

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