



Interreg
Mediterranean



EUROPEAN UNION



Eligibility of expenditure

Programme rules

- 1. Eligibility rules and budget lines**
- 2. Communication obligation**
- 3. Focus on mistakes and errors based on experience**
- 4. State aid rules**

HIERARCHY OF RULES ON ELIGIBILITY

EU rules

Programme rules

COMPULSORY

National eligibility rules

*To be applied if not covered
by Programme rules*

Programme rules apply to ERDF and IPA partners, except where otherwise noted

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ELIGIBILITY REQUIREMENTS

- According to the latest approved **Application Form**
- Not funded by other EU funds
- **Essential** for the project implementation
- Based on **real costs** (except for cost using flat rates/lump sums)
- Complying with the **principle of sound financial management**
- Borne directly by the beneficiary and supported by accounting documents = **AUDIT TRAIL**
- **Incurred, engaged and paid out within the eligible period**
- Complying with eligibility rules at European, Programme and national level; including relevant **public procurement rules**
- Validated by an authorised **First Level Controller**

Examples of non-eligible expenditures can be found on the Programme Manual

AUDIT TRAIL

- Partners must ensure that all accounting documents linked to the project are **available** and **filed separately**.
- Partner must have a **separate accounting** system and/or an adequate accounting code.
- Partner must have a mechanism in place to avoid **double funding** (same expenditure reimbursed by different sources of funding)
- **Original copies** of documents to be kept by each partner until December 31st 2028, or longer if required by the country's legislation.
- Responsibility of the LP for the implementation of suitable **audit trail** - overview

EXPENDITURE ELIGIBILITY PERIOD

Costs for project **implementation** :

Start: date of the approval by Programme committee

End: official ending date + 2 months only for payment

Costs for project **closure** : incurred, invoiced and paid out within two months after the official ending date of the project

→ **Preparation costs cannot** be claimed as direct costs !!!

Factsheet "Eligibility of expenditure"

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5 BUDGET LINES

Commission Delegated Regulation (EU) No 481/2014

- Staff costs
 - Office and administrative expenditure
 - Travel and accommodation costs
 - External expertise and services costs
 - Equipment expenditure
-
- Exhaustive list of eligible expenditures for each Budget Line
 - General principles of expenditures allocated under each Budget Line
 - Method of calculation (if needed)
 - Accounting documents to be used for control purposes (audit trail)
 - Specific guidelines on public procurement

Detailed information on Programme Manual

BUDGET LINE 1. STAFF COSTS

- Costs of staff employed by the beneficiary for implementing the project, already employed by the beneficiary or contracted specifically for the project
- It includes **salary payments + any other costs directly linked to salary payments supported** by the beneficiary
- Calculated **based on real costs** using compulsorily one of the **4 methods established by the Programme**

Audit trail

- **Employment document** for each staff member
- **A list of the staff working on the project** that includes all the staff involved in the project
- **A job description** for each staff member
- Specific documents depending on the method selected

4 methods for the calculation of staff costs

- No other tasks
- No timesheet
- Full salary

Method A:
staff working
full time in the
project

Method B:
staff working
part time in the
project fixed
% of time
worked

- No timesheet
- % for all implementation period
- May be updated every semester

- Timesheet needed
- Hourly rate cost established by contract

Method D:
staff contracted
on an hourly
basis

Method C:
part time in the
project
flexible number
of hours

- Timesheet needed
- Hourly rate calculation based on:
salary/1.720 hours
- Hourly rate updated every semester
- **Extrapolation** of employment cost of at least **3 consecutive months** in the organisation

General principles

- One method for each staff member
- The adequacy of the staff costs must be ensured
- Taxable benefits, only if foreseen by contract or national/internal regulation
- Un-paid voluntary work, non eligible
- Overtime eligible, only if paid additionally to the salary, and according to national eligibility rules



GOOD PRACTICES (given to partners)

- Understand the method(s) used
- Use the same method for staff members participating in several MED projects
- Use the same method for staff participating in several Interreg projects (if possible)

Audit trail



Contract



Payslip



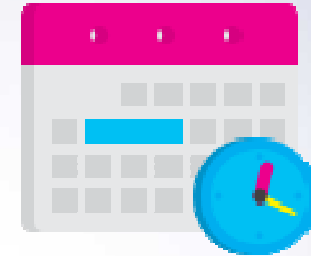
Job description declaration



Proof of payment

Specify %, if Method B

Methods C and D

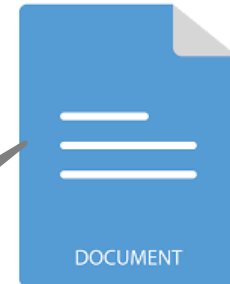


100% Time registration



List of staff

Method C



Document showing calculation of hourly rate

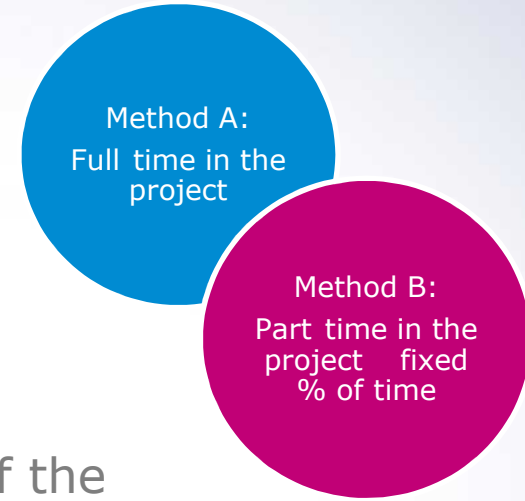
Monthly timesheet requirements

- Covers **100% of the actual working time** of the employee, including holidays, sick leaves, time working in other EU projects or tasks.
- To be filled in separately for each employee involved in the project
- Indicate the number of monthly hours worked for the project
- Be **signed** by the employee and his/her supervisor

Timesheets to be used for Methods C and D

A. + B. FULL-TIME / FIXED %

- Situation:
 - ✓ Regular involvement
- Calculation:
 - ✓ Employment cost * %
- Points of attention:
 - ✓ % adjusted if necessary (e.g. at the end of the implementation period)
 - ✓ Method B: no recalculation against real involvement
- Added value:
 - ✓ Easy to put in place
 - ✓ Avoid miscalculations and misunderstandings



C. FLEXIBLE HOURS - 1720 H METHOD

■ Calculation:

- ✓ **Hourly rate:** Latest annual employment cost / 1720h (regardless any other data)
- ✓ The added value of this methodology is that the 1720 hours cannot be questioned (Guide on SCO)
- ✓ Hourly rate * real hours worked in project

■ Points of attention

- ✓ Payslip documenting **annual** salary costs
- ✓ Person recently employed extrapolation of at least 3 consecutive months to calculate the annual employment cost
- ✓ Timesheet requirements
- ✓ Risk of miscalculations and misunderstandings

Method C:
part time in
the project
flexible
number of
hours

D. CONTRACTED ON AN HOURLY BASIS

- Calculation:
 - ✓ Hourly rate indicated in contract per number of hours worked on the project
 - ✓ Hourly rate * real hours worked in project
- Points of attention
 - ✓ Employment contract or equivalent document shall prove the working relationship + hourly rate
 - ✓ Payslip documenting **monthly** salary costs
 - ✓ Timesheet requirements
 - ✓ **In some countries not possible**

Method D:
staff
contracted
on an
hourly
basis

Is the change of calculation method possible?

LIMITS -> Not possible

- **Part-time : fixed % to variable number of hours, and vice versa** (*B->C and C->B*)
- **Changes of fixed % in the middles of a implementation period**

(cases of force majeure, changes in working time of the staff member and change of tasks and responsibilities of the employee based on the approval of new projects or the closing of on-going projects in the framework of the Interreg MED Programme)

Exceptional situations that allow methods changes:

- Changes in the staff working in the project
- Changes in the employment documents
- Changes in the level of involvements of the partner (module passage)
- Changes in the participation of the partner (project modification)
- Changes in the tasks and responsibilities of the employee

BUDGET LINE 2. OFFICE AND ADMINISTRATIVE EXPENDITURE

- Represents **15 % of eligible staff costs**
- Automatically calculated by SYNERGIE CTE after validation of the staffs costs by the FLC
- It covers all the operating and **administrative** expenses of the structure (e.g. rent, utilities, maintenance, equipment for general office use, phone, bank charges, etc...)
- No need to provide **supporting** documents. No calculation method required

Direct costs falling under this budget line are not eligible

BUDGET LINE 3. TRAVEL AND ACCOMMODATION COSTS

- Expenditure on travel and accommodation of the **staff of the partner institution** for missions (e.g. participation in project meetings, project site visits, meetings with the programme bodies, seminars, conferences, etc.).

Mistakes

- *Most cost-effective way*
- **National** maximum daily rates for hotel and subsistence must be respected
- *Unused travel tickets are not eligible*

In the case of travels **outside of the MED area**:

- indicated in the approved Application Form
- authorised by the MA/JS **prior to the travel purchasing**

BUDGET LINE 4.

EXTERNAL EXPERTISE AND SERVICES COSTS

- Costs of external expertise and services provided by a **body outside of the partner organisation** (e.g. studies and surveys, translation, promotion and communication, services related to meetings and events, audits, travel of experts):
 - Sub-contracted
 - In-house companies
- Full respect of EU, Programme and national (including stricter institutional) **public procurement rules** and compliance with the principles of transparency, non-discrimination and equal treatment.
- External expertise and services costs are paid on the basis of **contracts or written agreements** and against invoices or **requests for reimbursement**.
- Travel and accommodation costs of persons outside the partner organisation: external expertise and services providers, associated partners, in-house companies staff, and invited speakers, chairperson of meeting.

BUDGET LINE 5. EQUIPMENT EXPENDITURE

- Equipment purchased, rented or leased by a beneficiary which are essential for the implementation of the project.
- Full respect of EU, Programme and national (including stricter institutional) **public procurement rules** and compliance with the principles of transparency, non-discrimination and equal treatment.
- Need to **be specified** in the AF or approved by the JS
- **Equipment for general office use** costs can be claimed only if it is used exclusively in the framework of the project.
- A **compulsory template** to prove the exclusive use of the equipment in the framework of the project **is provided by the Programme**
- The existence of equipment for general office use should be verified in the framework of **on-the-spot verifications** on projects performed by FLC

PUBLIC PROCUREMENT - OUTSOURCING

Levels of rules to be applied:

- EU rules
- National rules
- Internal rules of the partner organisation

- Interreg MED Programme recommendation

The **strictest rule** must always be applied.



For contracting amounts above EUR 5.000,00 (excl. VAT) kindly ask for at least three offers from three different providers

>>>> All partners, public and private

>>>> No sub-contracting between project partners or associated partners is allowed

Contracts above **EUR 500,00** must be entered in Synergie CTE

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Communication obligation

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Communication obligations

Annex XII of the EU Regulation No 1303/2013

Fundamental principle: inform the public about the support from the EU

Beneficiaries shall comply with the following obligations:

- Logo use
- Poster with short description, minimum size A3, placed at a “location readily visible to the public” **at least at the LP premises**
- Project website:
 - Ready-to-use website provided by the Programme;
 - Short description of the project including its aims, results and financial support from the Union;
 - Regular updating;
 - When separate additional website -> link to project website;

Communication obligations

- Institutional website (where such website exists):
 - Short description of the project;
 - Reference to EU co-financing;
 - Logo + ERDF ref set in visible place
 - Link to project website

Promotional goodies

A few guidelines

- Does it meet my strategic objectives?
- Is it relevant for the promotion of my project?
- Is it useful, creative and memorable enough?
- **Is it green?** “the fewer the better”

Focus on mistakes and errors based on experience

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MOST COMMON ERRORS

Typology	Rejected Amount
Travel and accommodation	25,23%
Staff Costs	23,42%
→ Adequate documentation	14,19%
→ Calculation error	13,96%
Simplified Cost Option/Double Financing	7,66%
→ Eligible period	4,95%
Recoverable VAT claimed in progress report	3,83%
Alcoholic Beverages	3,15%
Accounting system	1,80%
→ Exchange rate	1,80%

Ineligible expenditure rejected (1)

- **Travel and accommodation:**

Maximum daily allowance exceeded according to national rules

- **Staff Costs:**

Miscalculation of staffs costs, using methods of the Programme especially in case of method C

- **Simplified Cost Option \ Double Financing:**

- Preparation costs declared as direct costs
- Overhead costs declared as direct costs
- Recoverable VAT claimed in progress report

FLC must reject the ineligible amount, qualify the type of correction – drop-down menu – and include an explanation.

This information should be included also in the relevant question of the checklist of the FLC certificate.

Ineligible expenditure rejected (2)

Sometimes it is highly recommended not to reject the expenditure but to use other “possibilities” of Synerige CTE - and include the related expenditure in the next certificate.

- **Adequate documentation:** Audit trail documents missing – **put expenditure in hold and wait to the next certification period**
- **Eligible period:** Expenditure paid after the end of the reporting period - **certify the expenditure (if eligible), the system will include it in the next certificate**
- **Missing or wrong information/allocation & outsourcing contracts** missing in Synergie CTE – **request the partner to modify it or modified by the FLC**

This will prevent the partner from having to re enter them again

MOST COMMON TYPE OF ERRORS

Based on the 2007/2013 experience, the most common types of findings are the following ones:

- **Ineligible expenditure** European, programme or national rules are not respected (e.g.: a travel outside of the programme area not foreseen in the Application Form, without a prior approval of the JS).
- **Audit Trail** A document that composes the audit trail of an expenditure is not available for the FLC (e.g.: in the case of staff costs - Methods C and D - the timesheet is missing).
- **Public procurement** European and/or national (internal) is not respected (e.g.: the selection of a service provider is done through a direct contracting when the national law requires a tender).
- **Information measure and publicity measures** European and programme information and publicity measures are not respected (e.g.: the logo of the programme is not included in a brochure declared as an expenditure in the framework of the project).

Rejected amount:
Dropdown list
in Synergie
CTE

Ineligible projects
Project objectives not reached
Ineligible expenditure
Audit trail
Public procurement
State Aid
Financial engineering
Revenue-generating operations
Reliability of data and indicators
Information measures and publicity
Environmental standards
Simplified-costs option
Durability of operations
Gender equality, equal opportunities
Non-discrimination
Sound financial management
[Other] (to be precised in comments)

OUTSOURCING CONTRACTS IN SYNERGIE CTE & PUBLIC PROCUREMENT RULES

Outsourcing contracts above EUR 500,00 must be entered in Synergie CTE and linked to the concerned expenditure.

When FLC validates expenditure, s/he confirms that public procurement rules have been respected.

FLC must verify that all relevant outsourcing contracts have been entered in the system. If they have not, s/he must request the partner to do it.

The MA/JS may reject a expenditure if that information is not in the system.

ACCOUNTING SYSTEM

Each partner must maintain either a separate accounting system or an adequate accounting code for all transactions relating to an operation.

FLC must declare which system is used by the partner, and if it works properly in question 4.1.1/2 of the each FLC certificate.

When no on-the-spot control has been carried out, desk-based checks must be sufficient to answer these questions. The on-the-spot control subsequent shall confirm the conclusions of the desk-based checks.

DOUBLE FUNDING

Mechanism(s) set up by the partner to avoid the reimbursement of same expenditure by multiple means of financing (EU, national, regional, other).

Each partners has to implement a systematic and objective method that allows a real control/follow up of co-financed expenditure.

Allow a check implemented on 100% of expenditures on all cost budget lines (staff, travel and accommodation, etc...).

A declaration of the partners is not enough.

Compulsory comment explaining the mechanism(s) is to be included in question 4.1.3 of the each FLC certificate

VAT – QUESTION 4.2 & 3 OF THE FLC CERTIFICATE

1) VAT status declared by the partner in the application form is correct.

Does the partner recover VAT?

- Yes
- No
- Partially

If the status declared is not correct, kindly ask the partner to contact the LP and the JS to modify it.

2) Recoverable VAT has been deducted.

If the VAT status of the partner is "not recoverable", it is correct and has been correctly applied to the expenditure, kindly answer N/A to the question.

VAT STATUS – HOW TO UNDERSTAND APPLICATION FORM?

YES: Partner CAN recover the VAT; in consequence, VAT is not eligible.

FLC must check that expenditures claimed by the partner are reported without VAT. If expenditures are included in the system with VAT, FLC must reject the VAT of each concerned expenditure.

PARTIALLY: Partner can recover the VAT partially; in consequence, the part of the VAT that is recoverable is not eligible and the part of the VAT that cannot be recovered is eligible.

FLC must check that expenditures claimed by the partner are reported only with the non-recoverable VAT (amount excluding tax + non-recoverable VAT share). If expenditures are included in the system with VAT, FLC must reject the part of recoverable VAT of each concerned expenditure.

NO: Partner CANNOT recover the VAT; in consequence, VAT is eligible.

Partner is entitled to claim expenditures with VAT.

State aid rules

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STATE AID RULES

Every single partner has to declare if it carries out an economic activity in the project

YES

undertaking offering goods and services on the market regardless of its legal status (public/private, profit/non-profit)

the main element to take into account is the **nature of the activities** that the partner intends to implement through the public funding project.

CHOOSE

Art.20 GBER
*** only SMEs**

50% ERDF
Max 2M € funding

De minimis

85% ERDF
Max 200K € funding (France)

AVOID THE RISK OF STATE AID

Circumstances to be avoided (non-exhaustive list):

- Risk of selectively favor certain undertakings or production of certain goods;
- Distortion or threaten to distort competition;
- Affection of trade between Member States.

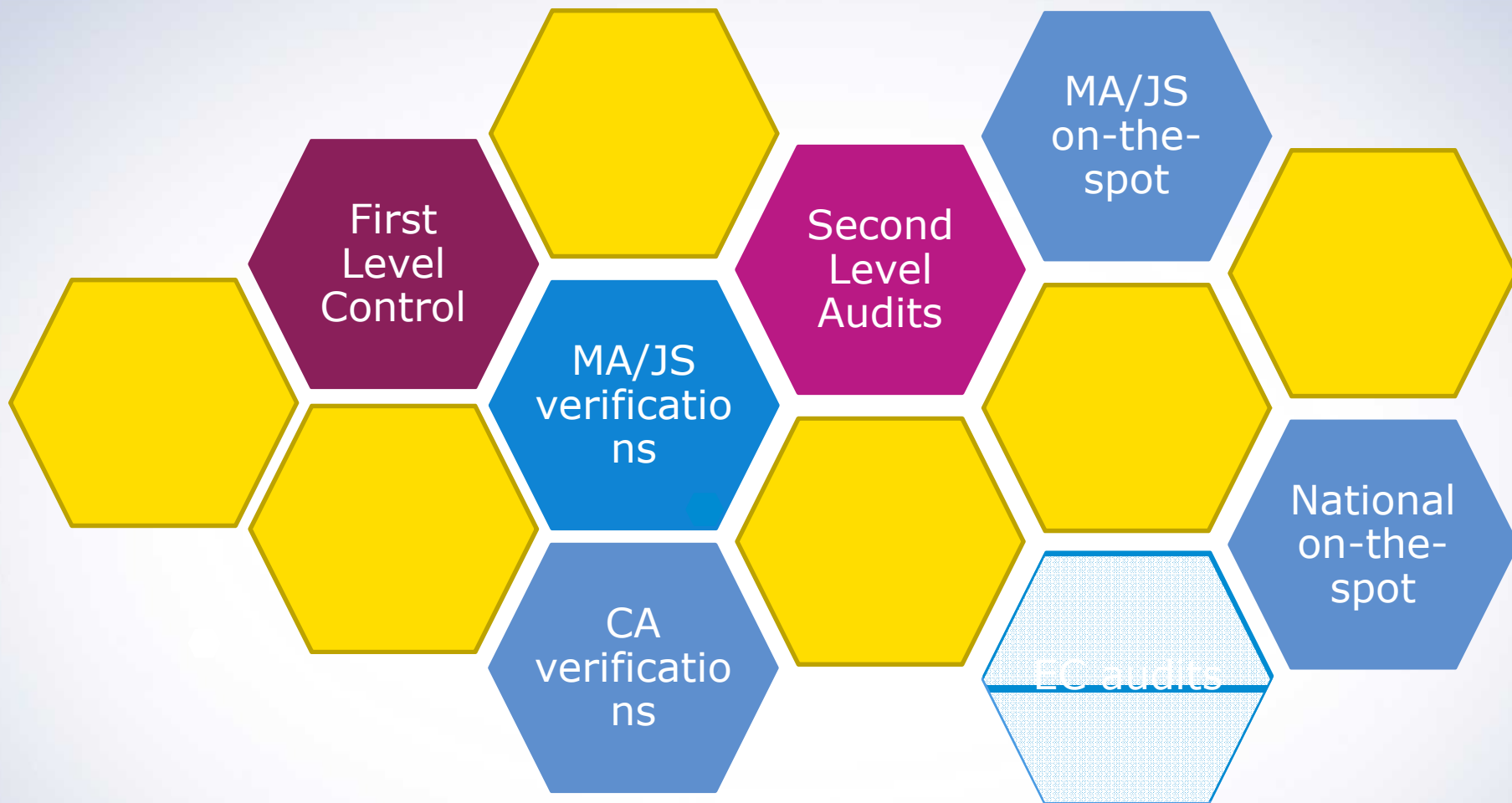
Solutions to be provided in order to avoid these circumstances:

- Wide dissemination of project outputs results and deliverables to avoid selective advantage;
- Open source software;
- Open trainings.

Does not fall under the state aid scheme activities having passed public procurement

Project implementation Reporting procedure

- 1. Reporting procedure**
- 2. Declaration of expenditure and
First Level Control system**
- 3. Programme tools and
documents**



REPORTING PROCEDURE



REPORTING PROCEDURE

- Reporting deadline every 6 months according to the timetable included in art. 5 of the Subsidy Contract
- Rules aligned to the EU Regulations with the overall objective of shortening the pre-financing period
- The payment claim should be signed and stamped by the legal representative of the LP and sent to the JS (original version)

[1] Declaration of expenditure

- The reporting of expenditure has to be done for each individual cost. One invoice corresponds to one expenditure.
- No upload of expenditures documents on Synergie CTE
- Amounts should be reported with or without VAT depending on the VAT status of the partner declared in the Application Form
- The expenditures can be entered on Synergie CTE throughout the whole implementation period... **DO NOT WAIT UNTIL LAST MINUTE!!!**
- Set a planning with your FLC

More information in Synergie guide: "How to enter an expenditure"

[2] Lead Partner validation

- First step of the validation process “Expenditure in validation process” by the Lead partner
- No eligibility check
- Verification of the conformity of the expenditure against the activities foreseen in the application form and effectively done by the partner in the framework of the project
- After they will appear as “expenditure submitted to the FLC for certification” in Synergie CTE

More information in Synergie guide: “How to validate an expenditure as LP”

[3] First Level Control

Each six months FLC must :

- **Control** partner expenditure
- Certify partner expenditure
- Validate in Synergie CTE the **FLC certificate**
 - ❖ official commitment
 - ❖ the control checklist
 - ❖ list of verified expenditure
- **Print, sign and stamp** the FLC certificate
- To be **uploaded** by partner on Synergie

- **Reality** of the declared expenditure and **Delivery** of the products and services co-financed (as stated in the AF)
- **Soundness** of the declared expenditure
- **Eligibility rules** and conditions for support of the project and payment
- Existence of an **adequate audit trail**
- Existence of an **accounting system** and **mechanism(s) to avoid double funding**

FIRST LEVEL CONTROL DEFINITION

- National Control Systems
- Responsible for verifying that the expenditure declared by beneficiaries complies with the applicable law and the Programme rules Article 23 (4) of Regulation (EU) No 1299/2013
- FLC Covers 100% of all declared expenses
- **Administrative verifications every six months**
- **On-the-spot checks at least once during the project lifetime**
- A guarantee for beneficiaries that project accounts comply with the legal and financial provisions of the Subsidy Contract, the Interreg MED Programme rules and EU and national provisions

NATIONAL CONTROL SYSTEMS

- Each Member State
 - Has set up a First Level Control system
 - Has determined the selection mode for controllers
- Each partner:
 - Must refer to the control system of the State where it is located
 - Must follow the information provided by the national bodies on the selection procedure

Centralised systems: Croatia, Greece, Slovenia, UK (Gibraltar), Albania, Bosnia and Herzegovina, Montenegro

Decentralised systems: Cyprus, France, Italy, Malta, Spain and Portugal

REPORTING PROCEDURE - TIMING

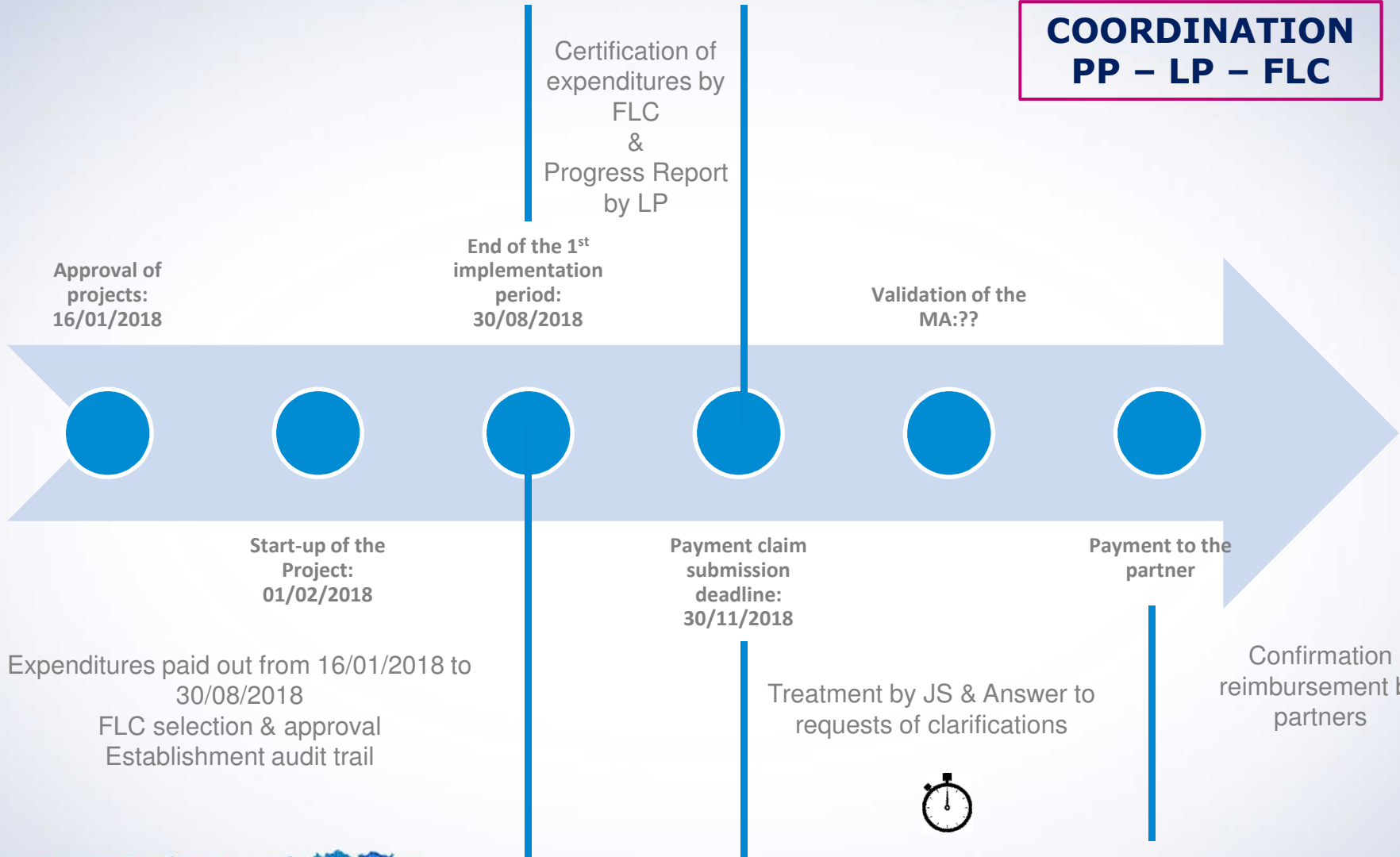
Progress Report and Payment claim must be submitted to the JS within **3 months after the end of each implementation period (NO delays accepted)**

Implementation Period	Submission date
01/02/2018-31/08/2018	30/11/2018
01/09/2018-28/02/2019	31/05/2019
01/03/2019-31/08/2019	30/11/2019
01/09/2019-29/02/2020	31/05/2020
01/03/2020-31/08/2020	30/11/2020
01/09/2020-28/02/2021	31/05/2021
01/03/2021-31/08/2021	30/11/2021
01/09/2021-31/01/2022	30/04/2022

- Eligibility of expenditure starts 16/01/2018
- End of the last period corresponds to the end of the project: submission within 3 months from project end

REPORTING PROCEDURE - TIMING

**COORDINATION
PP – LP – FLC**



TIPS TO SPEED UP CONTROL WORK AND TO HAVE A FEEDBACK

- Coordinate with the partner to carry out the control as soon as possible after the end of the implementation period. You have less than 3 months.
- Before validating the FLC certificate definitively check carefully that all the answers and comments included are correct and been recorded properly.
- When several reporting periods open, always choose the more recent one.
- Do not mark certification as FINAL. The final certificate is the last one.
- Collaborate with the partner in answering the request for clarifications sent by the JS.
- MA/JS and CA remarks are sent to the partner and available in Synergie CTE – “contractual documents” section.

Programme tools and documents

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PROGRAMME TOOLS

Interreg Med webplatform: <https://interreg-med.eu/>

Programme website and host of project sites

- ✓ Programme key documents (factsheets of Programme Manual, templates, Synergie guides, national info)
- ✓ Information on programme/projects/calls
- ✓ Library
- ✓ Project's websites (activities and deliverables)
- ✓ Follow-up of project's activities by the JS
- ✓ Calendar, news, etc...
- ✓ Link to Synergie CTE

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PROGRAMME MANUAL



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PROGRAMME MANUAL (2)



SYNERGIE GUIDES



EXPLORE

FUND MY PROJECT

TOOLBOX

NEWS & EVENTS

Glossary

FAQ

Synergie Guides

Reference documents

Programme & project branding



IMPLEMENTATION GUIDES

-  1.A. How to request access of an FLC to Synergie CTE
-  1.B. How NA validates an FLC account on Synergie CTE
-  2. How to upload a document
-  3. How to retrieve a PDF
-  4. How to enter an expenditure
-  5. How to enter an outsourcing contract
-  6. How to validate expenditure as LP
-  7. How to certify expenditure as FLCer and issue FLC certificate (published on 10/07/2017)
-  Template : FLC certificate & checklist – ERDF (for information) (published on 24/01/2018)
-  Template : FLC certificate & checklist – IPA (for information) (published on 24/01/2018)
-  8. How to fill in a partner progress report
-  Template: Partner progress report
-  9. How to fill in a project progress report
-  Template: Project progress report
-  10. How to create and submit a Payment Claim
-  11. How to request a payment in advance (only for IPA partners)
-  Template : Advance payment request IPA (for information)

NATIONAL INFORMATION (UNDER CONSTRUCTION)

Set up by each Member State up in coherence with their administrative system, the National Contact Points (NCPs) can be individuals or administrative bodies. Their role is to ensure the transnationality of the programme and help mainstreaming of projects.

They are in direct contact with national stakeholders and provide information on the programme, on the calls for projects and on administrative requirements for the submission of applications. NCPs are coordinated by their National Authorities. Decentralised structures of the programme might also be set up to support the programme implementation.

[FIND YOUR NCP](#)

NATIONAL
CONTACT POINTS



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Anti-fraud strategy under the Interreg MED Programme and Suspected Fraud reporting

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CONFLICT OF INTEREST (CI) – DEFINITION

A situation where the impartial and objective exercise of the functions of a player in the implementation of the budget [...] is comprised for reasons involving family, emotional life, political or national affinity, economic interest or any other shared interest with the beneficiary

At project level :

- Prevention mechanism (independence and qualifications of FLCer)
- No contract between partners or with associated partners
- Dedicated space on the checklist to declare any suspicion or prevented situation of Conflict of interest

A conflict of interest from which an interest is obtained became immediately a case of FRAUD.

FRAUD - DEFINITION

Article K.3 of the Treaty on European Union on the protection of the EC financial interest defines fraud as any:

intentional act or omission relating to:

- ✓ the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds from the general budget of the EC (...);
- ✓ non-disclosure of information in violation of a specific obligation, with the same effect;
- ✓ the misapplication of such funds for purposes other than those for which they were originally granted.

FRAUD IDENTIFIED CASES

Main risks identified based on the tool included in the EC guidance « Fraud risk assessment and effective and proportionate anti-fraud measures » :



- Staff costs reported do not correspond to the reality (« false labour costs »)
- Public procurement (conflict of interests, favouritism, corruption)
- Double financing

-COCOF 09/0003/00 of 18.2.2009 – Information note on fraud indicators for ERDF, ESF and CF
-OLAF compendium on anonymised cases – structural funds actions
-OLAF practical guide on conflict of interests
-OLAF practical guide on forged documents

FRAUD/CI RISKS – PREVENTION, SENSIBILISATION AND DETECTION

Fraud/CI suspicion may appear to any actor/authority of the Programme, concerning:

- the beneficiary staff/activities
- the external contractors
- collusion between the two
- MA/JS & FLC (conflict of interest, corruption...)

❖ **Be aware** of the potential risks of fraud and related indicators

❖ « **appropriate scepticism** » = “an attitude that includes a questioning mind and a critical assessment of audit evidence” (COCOF 09/0003/00)

CI/FRAUD RISKS - REPORTING OF SUSPECTED OR ESTABLISHED CASES

- Whistle-blower procedure for general public (contact and information on the Programme Manual): alert_med@regionpaca.fr
- Specific section of the FLC certificate for CI
- Follow-up/investigation to be done at national level
- Information of all programme authorities (AA, CA, Group of auditors) and of the concerned whist-blower
- Reporting to OLAF by competent national authority (if irregularity above EUR 10.000 ERDF)

ALERT

WHISTLE-BLOWER AND TREATMENT OF THE SUSPICION OF FRAUD

Actor implicated (whatever be the participating state)	Fraud Referent person for the whistleblower	Other programme authority/ies informed	Person in charge of the fraud investigation
Beneficiary (Lead Partner or Partner)	Joint Secretariat alert_med@regionpaca.fr	National responsible*	National responsible*
First Level Controller	Joint Secretariat alert_med@regionpaca.fr or FLC certificate	National responsible*	National responsible*
National Authority	Joint Secretariat alert_med@regionpaca.fr	OLAF/AFCOS responsible	OLAF/AFCOS responsible
Joint Secretariat	Managing Authority		DGS (PACA)
Managing Authority	Joint Secretariat alert_med@regionpaca.fr		DGS (PACA)
Other Authority (CA, Auditor, GOA member..)	Joint Secretariat alert_med@regionpaca.fr	National responsible*	National responsible*

**National responsible: to be identified by each participating State*



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