

RISK-BASED MANAGEMENT VERIFICATION AND CONTROL MANUAL

Interreg Programme Slovenia-Hungary

2021-2027

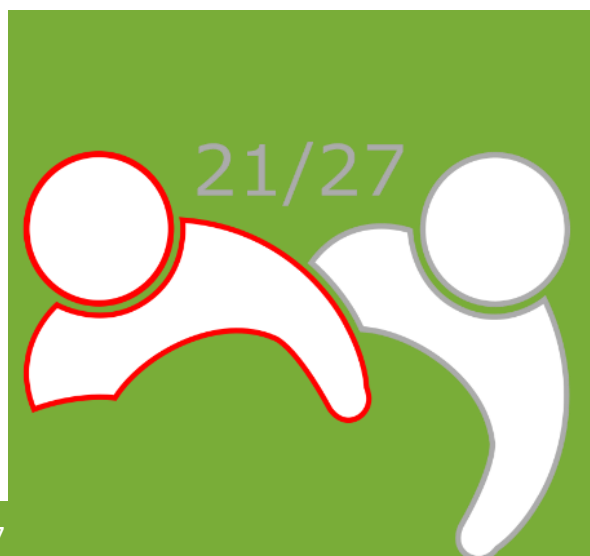
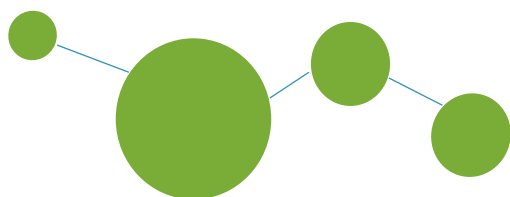


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1 INTRODUCTION

Risk-based management verification and control Manual (Manual) describes the process of management verification and all the controls in the frame of the Interreg Programme Slovenia-Hungary 2021-2027 (IP SI-HU 2021-2027). The purpose of this manual is to help the involved actors to understand the process of the management verification and all background information needed for the preparation of the risk-based management verification. The document also contains a detailed description of the risk-based management methodology and follow up procedures for the management verification as well as the roles and responsibilities of the involved actors. This Manual is part of the Description of the management and control system (DMCS) of the IP SI-HU 2021-2027 (Annex 11 of the DMCS).

2 LEGAL BASIS FOR THE MANAGEMENT VERIFICATION

The Managing Authority is required by the Article 74(1)(a) and Article 74(2) of Regulation (EU) 2021/1060, referred to as CPR, to verify that co-financed products and services have been delivered and that the projects comply with applicable law, the Programme and the conditions for support of the projects.

Key components of the MA's responsibilities include:

1. **Management Verification Processes:** The Managing Authority must conduct both administrative (desk-based) verifications of reports and on-the-spot checks. These activities help to ensure that the expenditures reported are legitimate and comply with regulations.
2. **Risk-Based Approach:** Article 74(2) emphasizes that management verifications shall be risk-based and proportionate to identified risks ex-ante in writing. This means that while some errors may go undetected, the overall methodology should effectively manage and minimize risks.
3. **Sampling and Audits:** The European Commission's common statistical sampling method aims to evaluate the effectiveness of the MA's verification methodology. This annual selection process helps determine whether existing controls are adequate or require revision.
4. **Assurance of Expenditures:** The Managing Authority is tasked with confirming the legality and regularity of expenditures, even when not every detail can be verified. The risk-based methodology is designed to provide sufficient confidence for claiming costs from the Commission.
5. **Ongoing Risk Assessment:** Risk assessment is integral throughout the project's lifecycle, starting with the selection of operations for financing. Project applications are assessed based on criteria approved by the Monitoring Committee, which also decides on project approvals, budgets, and durations.
6. **Monitoring:** Continuous monitoring of approved projects ensures that any emerging risks are addressed promptly, contributing to effective project management and compliance.

Overall, the Managing Authority's comprehensive risk-based management verification methodology aims to uphold the integrity of the funding process while allowing for practical constraints inherent in project monitoring and evaluation.

By way of derogation to point (a) of Article 74(1) of Regulation (EU) 2021/1060 the Member States, participating in the Interreg Programme Slovenia-Hungary 2021-2027, decided that the management verifications referred to in point (a) of Article 74(1) of Regulation (EU) 2021/1060 are to be done also partly through the identification by each Member State of a body or person responsible for this verification on its territory (the "controller"). Any controller shall be functionally independent from the Audit Authority or any member of the Group of Auditors.

Upon approval of the project by the Monitoring Committee, the Member State representatives also take over the financial responsibility for the individual project partners, thereby committing their control units (controllers) to carry out verifications according to the management verification process.

Programme bodies involved in the management verification:

- National/Regional Controller (NC or Controller)

- Joint Secretariat (JS)
- Managing Authority (MA)

In order to perform verifications properly and effectively, the bodies performing the management verifications within the IP SI-HU 2021-2027 should be familiar with the following **programme documents**:

- Interreg Programme Slovenia-Hungary 2021-2027, with all the amendments;
- Strategic Environmental Assessment (SEA) of the Interreg Programme Slovenia-Hungary 2021-2027;
- Open Call for Proposals for standard projects, with all the amendments;
- Open Call for Proposals for small-scale projects, with all the amendments;
- Latest valid version of the Application Form (AF), including all approved changes, as stored in the Joint electronic monitoring system (Jems);
- Decision of the Monitoring Committee (MC) on the approval of the project.
- Description of the Management and Control System (DMCS) for the respective programme in the period 2021-2027;
- Signed ERDF Subsidy contracts with Lead partners within the respective programme/Call for Proposals;
- Signed partnership agreements between the Lead Partner and its Project Partners within the respective programme/Call for Proposals.
- Signed contracts for national/regional co-financing (if applicable).

Beside the documents for the Interreg programme, the bodies performing verifications should also be familiar with the **European Union Regulations**, especially:

- Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 966/2012, with all the amendments;
- Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget, with all the amendments;
- The European Structural and Investment Funds Regulations, Delegated and Implementing Acts for the 2021-2027 period, especially:
 - Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021, laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (Common Provisions Regulation – CPR), with all the amendments;
 - Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (Interreg Regulation), with all the amendments;
 - Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund (ERDF Regulation), with all the amendments;
- Regulation (EU) 2016/679 of European Parliament and Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing directive 95/46/EC (GDPR), with all the amendments;
- Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid relevance, Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, with all the amendments; Delegated and Implementing acts, as well as all applicable decisions and rulings in the field of State aid;
- Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC;

- Community and national rules for public procurement and entry into the markets, protection of the environment, equal opportunities between men and women, State aid/de minimis rules and prevention of fraud;
- Commission Decision No. C (2019) 3452 of 14 May 2019 laying down the guidelines for determining financial corrections to be made to expenditure financed by the Union for non-compliance with the applicable rules on public procurement, with all the amendments;
- Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 last amended with the Regulation (EU, Euratom) 2020/2223 of the European Parliament and of the Council of 23 December 2020, with all the amendments;
- National and EU rules applicable to the LP and its Project Partners (hereinafter referred to as PPs) and their activities;

The Managing Authority has prepared **guidelines** (beside this Manual), which should serve as guidance to the bodies performing management verifications.

- Descriptions of the Assessment and Selection Procedure
- Rules on the Complaint Procedure Against Decision regarding the selection process
- Navodila o dodeljevanju državnih pomoči in pomoči po pravilu »de minimis«
- Manual for Beneficiaries for standard projects for the IP SI-HU.
- Manual for Beneficiaries of small-scale projects for the IP SI-HU

All these documents are available on the programme intranet and/or programme website (www.si-hu.eu).

Manual for Beneficiaries also includes Eligibility rules, Information and Communication and Reporting and is available on programme website (www.si-hu.eu).

The bodies performing management verifications should take into account also the **national/regional legislation**, in particular:

- Legislation in the field of public procurement;
- Legislation in the field of State aid;
- Legislation in the field of environmental protection;
- Legislation in the field of equal opportunities;
- Environmental aspects;
- Tax legislation;
- Legislation in the field of accounting and accounting standards and project management accounting;
- Legislation in the field of reimbursement of costs relating to work;
- Legislation in the field of copyright;
- Legislation in the field of data protection;
- Legislation in the field of anti-fraud, cartels etc;
- Other project-specific legislation.

3 RISK-BASED MANAGEMENT VERIFICATION METHODOLOGY

3.1 INTRODUCTION TO THE RISK-BASED MANAGEMENT VERIFICATION METHODOLOGY

The risk-based management verification (RBMV) was prepared on the programme level by the Managing Authority who is responsible for the proper functioning of the RBMV system. The risk-based management verification methodology will be revised annually, after each annual closure. Risk-based management verification methodology is not the replacement of Assessment of antifraud risks.

3.2 RBMV METHODOLOGY FOR STANDARD PROJECTS

3.2.1 RISK IDENTIFICATION AND CONTENT OF SCORING

Risk identification was made based on the historical data, RBMV methodology prepared by Interact and experts' opinion. In the identification of risks experts working in three Interreg programmes Slovenia-Austria, Slovenia-Croatia and Slovenia-Hungary from different programme levels were included (National Controllers, Joint Secretariat, Managing Authority) and an external international expert. The risks as defined in the Table 1 were identified based on the results of the annual accounts. Errors/irregularities detected during the assessment of the projects, control of the expenditures by the National Controllers, Joint Secretariat and other programme bodies, results of the performed audits in the programme period 2014-2020 were also taken into account when identifying the possible risks for the 2021-2027 period.

Table 1: Risk identification and description

Risks	Risks description
1. Products and services not delivered – ineligible project	Operation not completed and/or not functional
	Operation not compliant with initial plan (time, quantity, quality)
	Missing evidence for indicators
2. Laws and conditions of support not respected	Wrong application of PP procedures (artificial splitting and/or non-sufficient publicity)
	Not correctly recognised state aid
	Unlawful changes
	Missing documents (permits)
3. Ineligible expenditures and non-sufficient audit trail and accounting	Indirect costs declared as direct cost
	Wrong declaration % of staff costs
	Double-funding, missing documents
	Inflated staff costs

4. Simplified cost options conditions for payment not respected	Condition for support not respected: Activities, deliverables, outputs, results
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Based on the defined risks in the Table 1, the content of the scoring of the risks is summarized in the Table 2 below.

Table 2: Content of the scoring

What	When	How/Where	Who	Comments
1. Making <u>100% mandatory checks</u>	Submission of partner reports	Following the list: - Infrastructure and works - Planned Public Procurement contract (external services and equipment) > 40 000€ - Only if GBER state aid/de-minimis is detected during the project implementation	NC	List of 100% mandatory checks is reviewed and updated if needed, every year, after the approval of the annual accounts.
2. Making sample check at <u>partner level</u>	Submission of partner reports	Risk factors (see Table 3) Minimum coverage of expenditures by level of risks	NC	Possibility to add some national risk factors.
3. Making 100% mandatory checks	Submission of project reports	- project outputs/results in connection to the programme indicators in each project report and - final reporting period report	JS	List of 100% mandatory checks is reviewed and updated if needed, every year, after the approval of the annual accounts.
4. Making sample check at <u>project level</u>	Submission of project reports	Risk factors (see Table 4) Sample of payment claims by level of risks	JS	
5. Making additional mandatory sample checks	Annual plan	Following the list: - Fraud - Durability - Conflict of interest - Specific risk factors	JS/NC	Joint checks. Possibility of adding some special risk factors on a case-by-case basis.
6. Updating risks, risk factors, scales, and weighting	Yearly, after the approval of the annual accounts	Feedbacks on findings and external audit	JS/NC	Joint meeting; specific cross-checking of data.

3.2.2 SCORING OF THE RISKS

Deriving from the risks, as presented in Table 1 in Chapter 4.2.1 Risk identification and content of scoring, different risk criteria were identified at two levels:

- at the level of project partner and
- at the level of project.

3.2.2.1 Scoring of risk – partner level

Each project partner is scored according to the risk criteria as presented in Table 3. For each risk criterion source of data is presented, who will gather the data, how (manually or automatically), scale and points attributed according to the scale.

Table 3: Scoring of the risks at partner level

No.	Risk criteria (RC)	Source of data	Scale	R
1	Staff with working time on the project (per person) <= 15%	JS: JEMS - manually	Y	1
			N	0
2	Number of operations run in parallel by partners (per ID/TAX number)	JS: self-declaration filled in by the PP/LP - manually	<5	0
			5-10	1
			>10	2
3	Change of contractor / sub-contractor(s)	NC: JEMS - manually	Y	1
			N	0
4	Are PP activities State aid/de-minimis relevant	JS: JEMS (check list for State aid/de-minimis) – manually	Y	1
			N	0
5	Did the PP activities become State aid/de-minimis relevant during past year	JS: JEMS (check list for State aid/de-minimis) - manually	Y	1
			N	0
6	Amount of financial errors detected by FLC on PP level in previous financial period 2014-2020 within the relevant programme	JS: manually – Annual summary of controls background tables from eMS (history)	< 2.000 EUR Total Costs	-3
			New PP	0
			> 2.000 EUR Total costs	5
7	Amount of financial errors detected by NC on PP level in sampled expenditures in 2021-2027 within the relevant programme	JS: manually – based on previous confirmed PP reports and errors detected - background tables from JEMS	0 EUR Total costs	0
			< 100 EUR Total costs	2
			≥100 EUR Total costs	5
8	Number of staff per PP	JEMS - automatically – count staff rows	1 or > 3	1
			2-3	0
9	Use of the 40% flat rate for other costs (based on the staff costs)	JEMS - automatically –40% flat rate selected	Y	1
			N	0
10	Planned External services related to contract > 10.000 EUR	JEMS - automatically – any expenditure in total price per row exceeds 10.000 EUR	Y	1
			N	0
11	Planned amount of external expenditures of smaller (<10.000 EUR) exceeds 70% of total external expenditures	JEMS - automatically – sum of total cost in rows below 10.000 exceeds 70% of total external expenditures in category	Y	1
			N	0
12	Planned Equipment related to contract > 10.000 EUR	JEMS - automatically – any expenditure in total price per row exceeds 10.000 EUR	Y	1
			N	0
13	Planned amount of equipment expenditures of smaller value (<10.000 EUR) exceeds 70% of total equipment expenditures	JEMS - automatically – sum of total cost in rows below 10.000 exceeds 70% of total equipment expenditures in category	Y	1
			N	0

14	Existence of investments in infrastructure	JEMS - automatically – row infrastructure and works exists	Y	1
			N	0
15	Duration of the activities (in reporting periods)	JEMS - automatically – end period minus start period	1	1
			2-3	0
			>3	1
16	Underspending	JEMS - automatically – realization per partner budget till reporting minus planned partner budget till planned reporting > 0	Y	1
			N	0
17	% of underspending	JEMS - automatically – realization per partner budget till reporting minus planned partner budget till planned reporting > 0	<15%	0
			15-25%	1
			>25%	2
18	Professional judgement	JS: manually	not very risky PP	0
			very risky PP	1
	Sum (1-18)			max. 28

At partner level eighteen (18) risk criteria were identified. Eight of them will be gathered manually and the remaining ten will be gathered automatically in JEMS:

- Risk criterion 1 (RC 1) – Staff with working time on the project (per person) less or equal to 15%:** The data will be gathered by JS from JEMS manually. There is a risk if Project Partner has staff with working time on the project per person less or equal to 15%.
- Risk criterion 2 (RC 2) – Number of operations run in parallel by partners (per ID/TAX number):** The data will be gathered by JS via self-declaration filled in by all project partners. Higher the number of operations run in parallel by partner higher the risk.
- Risk criterion 3 (RC 3) – Change of contractor / sub-contractor(s):** The data will be gathered by National Controllers in JEMS manually. There is a risk if there is a change of contractor / sub-contractor(s).
- Risk criterion 4 (RC 4) – Are PP activities State aid/de-minimis relevant:** This criterion will be checked by JS in JEMS in the Checklist for State aid/de-minimis. There is a risk if PP activities are State aid/de-minimis relevant.
- Risk criterion 5 (RC 5) – Did the PP activities become State aid/de-minimis relevant during past year:** This criterion will be checked by JS in JEMS in the Checklist for State aid/de-minimis. There is a risk if PP activities became State aid/de-minimis relevant during past year.
- Risk criterion 6 (RC 6) – Amount of financial errors detected by FLC on PP level in previous financial period 2014-2020 within the relevant programme:** This criterion will be checked by JS in Annual summary of controls in the background tables from eMS.
- Risk criterion 7 (RC 7) – Amount of financial errors detected by NC on PP level in sampled expenditures in 2021-2027 within the relevant programme:** This criterion will be checked by JS in the background tables from JEMS. Higher the amount of financial errors higher the risk.
- Risk criterion 8 (RC 8) – Number of staff per project partner:** Data will be gathered automatically from JEMS where staff rows per project partner will be counted.
- Risk criterion 9 (RC 9) – Use of the 40% flat rate for other cost (based on the staff costs):** Data will be gathered automatically from JEMS if the 40% staff cost flat rate is selected project partner's budget.
- Risk criterion 10 (RC 10) – Planned External services related to contract higher than 10.000 EUR:** Data will be gathered automatically from JEMS if any expenditure in total price per row exceeds 10.000 EUR.
- Risk criterion 11 (RC 11) – Planned amount of external expenditures of smaller lower than 10.000 EUR exceeds 70% of total external expenditures:** Data will be gathered automatically from JEMS if sum of total cost in rows below 10.000 exceeds 70% of total external expenditures in category.

12. **Risk criterion 12 (RC 12) – Planned Equipment related to contract higher than 10.000 EUR:** Data will be gathered automatically from JEMS if any expenditure in total price per row exceeds 10.000 EUR.
13. **Risk criterion 13 (RC 13) – Planned amount of equipment expenditures of smaller than 10.000 EUR exceeds 70% of total equipment expenditures:** Data will be gathered automatically from JEMS if sum of total cost in rows below 10.000 exceeds 70% of total equipment expenditures in category.
14. **Risk criterion 14 (RC 14) – Existence of investments in infrastructure:** Data will be gathered automatically from JEMS if the row infrastructure and works exists in a project partner's budget.
15. **Risk criterion 15 (RC 15) – Duration of the project in periods:** Data on the number of periods will be gathered automatically from JEMS.
16. **Risk criterion 16 (RC 16) – Underspensing:** Data will be gathered automatically from JEMS. There is a risk if a project does not spend the funds as they were planned in the approved Application Form.
17. **Risk criterion 17 (RC 17) – Percentage of Underspensing:** Data will be gathered automatically from JEMS. Higher the underspensing higher the risk.
18. **Risk criterion 18 (RC 18) – Professional judgement:** Data will be gathered manually. If during the assessment, approval or implementation phase, a project partner proves to be a **very high risky** for the implementation, for any reason, the partner's reports will be checked 100% throughout the implementation of the project (from the time that risk is identified).

Each risk criterion from 1-18 is scored and all scores for individual project partners are summed. If the sum of score is less than zero (0), the total score is treated as zero (0). According to the total score each Project Partner is ranked. If the sum of the score is from 0 to 7 points, the project partner is treated as **low-risk project partner**. If the sum of the score is from 8 to 20 points, the project partner is treated as **medium-risk project partner**. If the sum of the score is 21 points or above, the project partner is treated as **high-risk project partner**. This is demonstrated in Table 3a.

Table 1: Level of risk – partner level

Score	0-7	8-20	21 or more
Risk	low	medium	high

If the Risk criterion 18 is scored 1, the partner's reports will be checked 100% throughout the implementation of the project (from the time that risk is identified).

3.2.2.2 Scoring of risks - project level

Each project is scored according to the risk criterion as presented in Table 5. For each risk criterion source of data is presented, who will gather the data, how the data will be gathered (manually or automatically), as well as scale and points attributed according to the scale.

Table 2: Scoring of the risks at project level

No.	Risk criteria (RC)	Source of data	Scale	R
1	Number of operations run in parallel by partners (per ID/TAX number)	JS: self-declaration filled in by the PP/LP - manually	<5	0
			5-20	1
			21-35	2
			>35	3
2	Change of contractor / sub-contractor(s)	JS: JEMS - manually	Y	1
			N	0
3	Are PP activities State aid/de-minimis relevant	JS: JEMS (check list for State aid/de-minimis) - manually	Y	1
			N	0
4			Y	1

	Did the PP activities become State aid/de-minimis relevant during past year	JS: JEMS (check list for State aid/de-minimis) - manually	N	0
5	Quality of partnership	JS: JEMS (SAG) - manually – score of assessment	1	8
			2	4
			3	2
			4	1
			5	0
6	Quality of budget	JS: JEMS (SAG) - manually – score of assessment	1	8
			2	4
			3	2
			4	1
			5	0
7	Amount of financial errors detected by JS on Project level in previous financial period 2014-2020 within the relevant programme	JS manually – Annual summary of controls background tables from eMS (history)	< 500 EUR Total costs	-1
			New PP	0
			> 500 EUR Total costs	1
8	Number of deliverables	JEMS - automatically – number of deliverable rows in project	<5	0
			5-10	1
			>10	2
9	Number of staff working per project	JEMS - automatically – count staff rows per project (sum PP staff rows)	<9	0
			9-16	1
			>16	2
10	Number of accepted changes (no. of application versions)	JEMS - automatically – version of application	>5	0
			5-3	1
			<3	2
11	Existence of investments in infrastructure	JEMS - automatically – row infrastructure and works exists in any project partner's budget	Y	1
			N	0
12	Size of the project	JEMS - automatically – total project budget	< 800.000 EUR	0
			>800.000 EUR up to the programme	1
13	Number of PPs	JEMS – automatically – number of PPs	0-4	0
			5-6	1
			>6	2
14	Duration of the project in periods – up to the programme	JEMS – automatically – number of periods	0-2	0
			3-5	1
			>5	2
15	Underspending	JEMS – automatically – realization per project budget till reporting minus planned project budget till planned reporting > 0	Y	1
			N	0
16	% of underspending	JEMS – automatically – realization per project budget till reporting minus planned project budget till planned reporting > 0	<15%	0
			15-25%	1
			>25%	2
17	Professional judgement	JS – manually	not very high risky project	0
			very high risky project	1

	Sum		max. 39
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At project level seventeen (17) different risk criteria are defined where eight of them will be gathered manually and the remaining nine will be gathered automatically in Jems:

1. **Risk criterion 1 (RC 1) – Number of operations run in parallel by partners (per ID/TAX number):** The data will be gathered by JS via self-declaration which is filled in by all PPs. Higher the number of operations run in parallel by partners higher the risk.
2. **Risk criterion 2 (RC 2) – Change of contractor / sub-contractor(s):** Data on the change of contractor / sub-contractor(s) will be gathered (from the data gathered at the level of project partners) by JS manually if any of the project partners has such a change. There is a risk if there is a change of contractor / sub-contractor(s) for any project partner.
3. **Risk criterion 3 (RC 3) – Are PP activities State aid/de-minimis relevant:** This criterion will be checked by JS in JEMS in the Checklist for State aid/de-minimis.
4. **Risk criterion 4 (RC 4) – Did the PP activities become State aid/de-minimis relevant during past year:** This criterion will be checked by JS in JEMS in the Checklist for State aid/de-minimis.
5. **Risk criterion 5 (RC 5) – Quality of partnership:** The score of the assessment of the Partnership relevance will be taken by JS from the Summary Appraisal Grid in JEMS. Lower the assessment score higher the risk.
6. **Risk criterion 6 (RC 6) – Quality of budget:** The score of the assessment of Budget will be taken by JS from the Summary Appraisal Grid in JEMS. Lower the assessment score higher the risk.
7. **Risk criterion 7 (RC 7) – Amount of financial errors detected by JS on Project level in previous financial period 2014-2020 within the relevant programme:** This criterion will be checked by JS in Annual summary of controls in the background tables from eMS.
8. **Risk criterion 8 (RC 8) – Number of deliverables:** Data will be gathered automatically from JEMS where the number of deliverable rows in project will be counted. Higher the number of deliverables higher the risk.
9. **Risk criterion 9 (RC 9) – Number of staff working per project:** Data will be gathered automatically from JEMS where staff rows per project (sum of Project Partners staff rows) will be counted. Higher the number of staff working per project higher the risk.
10. **Risk criterion 10 (RC 10) – Number of accepted changes (no. of application versions):** Data will be gathered automatically from JEMS where the number of application versions will be counted. Lower the number of accepted changes per project higher the risk.
11. **Risk criterion 11 (RC 11) – Existence of investments in infrastructure:** Data will be gathered automatically from JEMS if the row infrastructure and works exists in any project partner's budget.
12. **Risk criterion 12 (RC 12) – Size of the project:** Data on total project budget will be gathered automatically from JEMS.
13. **Risk criterion 13 (RC 13) – Number of PPs:** Data on the number of project partners will be gathered automatically from JEMS. Higher the number of project partners higher the risk.
14. **Risk criterion 14 (RC 14) – Duration of the project in periods:** Data on the number of periods will be gathered automatically from JEMS. Higher the number of periods higher the risk.
15. **Risk criterion 15 (RC 15) – Underspensing:** Data will be gathered automatically from JEMS. There is a risk if a project does not spend the funds as they were planned in the approved Application Form.
16. **Risk criterion 16 (RC 16) – Percentage of Underspensing:** Data will be gathered automatically from JEMS. Up to 15% of underspensing is tolerated at the level of project in line with the ERDF Subsidy Contract.
17. **Risk criterion 17 (RC 17) – Professional judgement:** Data will be gathered manually. If during the assessment, approval or implementation phase, a project proves to be a **very high risky** for the implementation, for any reason, the project reports will be checked 100% throughout the implementation of the project (from the time that risk is identified).

Each risk criterion is scored whereby only risk criteria from 1 to 16 for individual projects are summed. If the sum of score is less than zero (0), the total score is treated as zero (0). According to the score each project is ranked. If the sum of the score is from 0 to 10 points, the project is treated as **low-risk project**. If the sum of the score is from 11 to 28 points, the project is treated as **medium-risk project**. If the sum of the score is 29 points or above, the project is treated as **high-risk project**. This is demonstrated in Table 6.

Table 3: Level of risk – project level

Score	0-10	11-28	29 or more
Risk	low	medium	high

If the Risk criterion 17 is scored 1, the project reports will be checked 100% throughout the implementation of the project (from the time that risk is identified).

3.2.3 FREQUENCY AND COVERAGE OF THE SAMPLING

3.2.3.1 Frequency and coverage of the sampling - partner level

After the signing of the ERDF Subsidy Contract the project partners are assessed based on the identified risk criteria at partner level by the JS and are grouped to three different pools according to the level of risk (low, medium or high). The frequency and coverage of the controller's check at partner level is presented in Table 7.

Table 4: Sampling project partner payment claims and expenditures

Frequency and Coverage – partner level			
Level of risks on partner level/ checks	low	medium	high
Desk based: Frequency	At each report		
Desk based: Coverage/Expenditures including those checked 100% (Costs) up to the L/M/H risk	min 35% of total costs declared in PP report	min 50% of total costs declared in PP report	min 75% of total costs declared in PP report
OTS: Frequency/ Number of project partners to be checked according to the level of risk	5%	15%	30%
OTS: Coverage (What to check?)	In line with the OTS checklist		

Desk-based verifications of Partner Reports are performed according to the level of risk of the project partner. Project partners are divided in three pools of project partners in each risk group (pool of low- risk project partners, pool of medium-risk project partners and pool of high-risk project partners). Regardless of the level of risk of individual project partner, all Partner reports are checked by Controllers in line with the National Controller's Checklist, the coverage of expenditure that are checked differ depending on the level of risk of project partner. From the pool of **low-risk project partners** minimum **35%** of total costs declared in PP report submitted to NC/RC) are selected for verification. From the pool of **medium risk project partners** minimum **50%** of total costs declared in PP report submitted to NC are selected for verification. From the pool of **high-risk project partners** minimum **75%** of total costs declared in PP report submitted to NC are selected for verification.

On-the-spot Checks (OTS) are performed according to the level of risk of the project partner and are selected randomly once a year after RBMV exercise. The percentage of project partners to be checked is defined according to the level of risk, from the pool of project partners in the risk group. **5% of project partners from the pool of low-risk project partners** are selected, **15% of project partners from the pool of medium- risk project partners** and **30% of project partners from the pool of high-risk project partners** are selected. All verifications are performed in line with the National Controller's On-the-spot Checklist. The annual plan of the on-the-spot checks that need to be performed by the Controllers will be sent by the Managing Authority once a year, till the end of August each year. The Controllers have to perform the planned on-the-spot checks by the end of the accounting year, this is 30 June each year.

When performing desk-based verifications of Partner Reports 100% mandatory checks are obligatory in the following cost categories:

- External services (related to planned contract value above 40.000 EUR)
- Equipment (related to planned contract value above 40.000 EUR)
- Infrastructure and works

While no checks are foreseen for the indirect costs in the cost categories:

- Office and administrative costs
- Preparatory costs
- Events
- Translations
- Travel and accommodation
- Other costs (40% flat rate for other costs based on the staff costs)

Beside the checks which result from the verifications based on the identified risk criteria, also the **Controllers` professional judgement** is possible. The Controllers can perform additional checks of the expenditures only based on the justified reasons. The reasons for the additional checks should be clearly stated during the verification procedure in Jems. For more detailed information see Chapter 5.2.1 of this Manual.

3.2.3.2 Frequency and coverage of the sampling - project level

Each project is ranked as low, medium or high risk, as described in Chapter 3.2.2. In line with the level of risk the project reports are checked by JS Contract Managers as presented in Table 8.

Table 5: Sampling project payment claims

Frequency and Coverage – project level			
Level of risks on project level/ checks	low	medium	high
Desk based: Frequency / Project reports to be checked according to the L/M/H risk (risks shall be defined for all projects consisting of a pool of projects in risk group)	Based on submission: Every 5 th project report submitted from the pool of low-risk projects	Based on submission: Every 3 rd project report submitted from the pool of medium-risk projects	Based on submission: Every 2 nd project report submitted from the pool of high-risk projects
Desk based: Coverage (What to check?)	In line with the JS checklist		
SSV: Frequency/ Percentage of projects to be checked according to the level of risk from the pool of projects in risk group	Defined once a year after RBMV exercise 10%	Defined once a year after RBMV exercise 25%	Defined once a year after RBMV exercise 50%
SSV: Coverage (What to check?)	In line with the SSV checklist		

Desk-based verifications of Project Reports are performed according to the level of risk of the project and are based on the submission of the Project Reports. All projects are divided in three pools of projects in each risk group (pool of low-risk projects, pool of medium-risk projects and pool of high-risk projects). From the pool of **low-risk projects each 5th Project Report submitted to JS** is selected for verification. From the pool of **medium-risk projects each 3rd Project Report submitted to JS** is selected for verification. From the pool of **high-risk projects each 2nd Project Report submitted to JS** is selected for verification. All verifications are performed in line with the JS verification checklist for standard projects.

Sample Site Visits (SSV) are performed according to the level of risk of the project and are selected randomly once a year after RBMV exercise. The percentage of projects to be checked is defined according to the level of risk from the pool of projects in the risk group. **10% of projects** from the pool of **low-risk projects** are selected, **25% of projects** from the pool of **medium-risk projects** and **50% of projects** from the pool of **high-risk projects** are selected. All verifications are performed in line with the JS Sample Site Visit Checklist and Report. The annual plan of the sample site visit checks that need to be performed by the Joint Secretariat will be sent by the Managing Authority once a year, till the end of August each year. The Joint Secretariat has to perform the planned sample site visit checks by the end of the accounting year, this is 30 June each year.

When performing desk-based verifications of Project Reports the following 100% mandatory checks are obligatory in Project Reports:

- project outputs/results in connection to the programme indicators in each project report and
- final reporting period report

Beside the checks which result from the verifications based on the identified risk criteria, also the **Joint Secretariat's professional judgement** is possible. The Joint Secretariat can perform additional checks of the project only based on the justified reasons. The reasons for the additional checks should be clearly stated during the verification procedure in Jems. For more detailed information see Chapter 5.3.1 of this Manual.

3.3 RBMV METHODOLOGY FOR SMALL-SCALE PROJECTS

3.3.1 RISK IDENTIFICATION

The Open Call for small-scale projects is a novelty in the frame of the Interreg programme Slovenia-Hungary in the period 2021-2027. Given that this is a new type of projects with the new partners/partnerships with which the Programme has no experience, both in terms of implementation and monitoring, the Programme has decided to implement 100% management verification. As 100% verification will be applied, specific risks for these types of projects have not been defined. 100% verification will be divided into desk-based verifications and sample site visit verifications.

3.3.2 FREQUENCY AND COVERAGE OF THE SAMPLING

3.3.2.1 Frequency and coverage of the sampling - partner level

At the partner level there is no management verification as such foreseen for small-scale projects since small-scale projects are based on the simplified cost options (standard unit costs and lump sum). This means that only indicators for triggering reimbursement are verified, and this is done at the level of the project.

To submit a project report, the Lead partner must attach certificates from all partner reports. Given that the whole verification process is run through the Jems IT system, the Joint Secretariat (Contract managers) need to make certain steps to allow the submission of the project report by the Lead Partner (for more information see Chapter 6.2 of this Manual).

3.3.2.2 Frequency and coverage of the sampling - project level

The project reports are verified by the Joint Secretariat. The frequency and coverage of the Joint Secretariat check at project level is presented in Table 9.

Table 6: Sampling project payment claims

Frequency and Coverage – project level	
Desk based: Frequency / Project reports to be checked: <ul style="list-style-type: none"> - all projects from a pool of projects have the same risk factor - the pool of projects is consisting of all contracted projects from each SSP submission deadline 	All projects that were not chosen for sample site visit check (80%).
Desk based: Coverage (What to check?)	In line with the JS checklist for SSP
Sample site visit (SSV): Frequency/ Projects to be checked: <ul style="list-style-type: none"> - all projects from a pool of projects have the same risk factor - the pool of projects is consisting of all contracted projects from each SSP submission deadline 	Randomly chosen 20 % of all projects (random draw)
SSV: Coverage (What to check?)	In line with the JS checklist for SPP

Management verification of the project reports for the small-scale projects (SSPs) will be 100%. However, it was decided that 20% of randomly chosen small-scale projects will be verified based on the sample site visit and the remaining 80% will be verified by desk-based check.

After the signing of the ERDF Subsidy Contracts for each deadline, the small-scale projects are all put in the same pool. To define which project will be verified based on the sample site visits, the draw will be performed. The committee, consisting of representatives of the Managing Authority and Joint Secretariat (excluding JS Contract managers) will meet and implement the random draw. According to the result of the draw, which will be summarised in the Minutes of the sampling for small-scale projects, the projects are divided in two groups for the management verification: desk-based and sample site visits. The desk-based and sample site visit management verifications are performed in line with the JS checklist for small-scale projects.

The sample site visits have to be performed as a rule during the project implementation or latest till the approval of the project report in Jems (for more information see Chapter 6.3.1 of this Manual).

3.4 REVISION OF THE RBMV METHODOLOGY

The risk-based management verification methodology will be revised annually, after each annual closure.

The main source of information and confirmation about the adequacy and quality of the management verifications are the audits. The findings of audits as well as any other information received during the accounting year will be considered. The findings will be also discussed with the Audit Authority to receive their view on the nature or needed corrective measures for detected irregularities and to update the RBMV methodology accordingly, if needed.

4 MANAGEMENT VERIFICATION FOR STANDARD PROJECTS

4.1 INTRODUCTION

Management verification of the Partner and Project reports for standard projects is performed based on the Risk-based management verification methodology for standard projects as described in Chapter 4.2 of this Manual.

The whole process of the management verification for the standard projects is implemented through the Jems IT system.

The management verification for the standard projects is carried out by different bodies:

- National/Regional Controllers (partner level)
- Joint Secretariat (project level)
- Managing Authority (project level)

4.2 MANAGEMENT VERIFICATION FOR STANDARD PROJECTS - PARTNER LEVEL

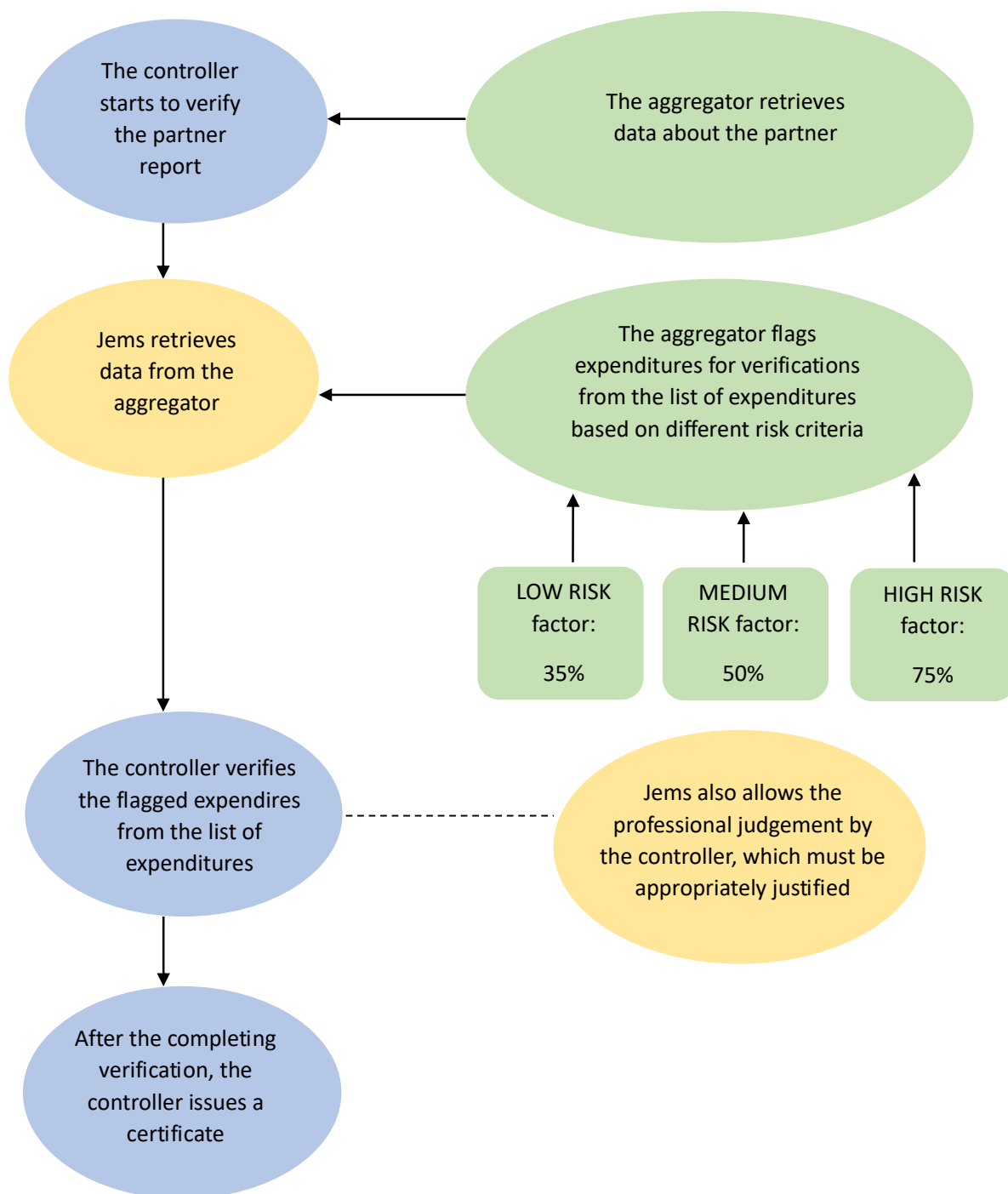
Each project partner prepares a **Partner Report** in Jems and submits it, within one month after the end of each reporting period, to the respective National/Regional Controller as described in Part 5: Reporting on the project progress of the Manual for Beneficiaries for standard projects.

The management verifications of Partner Reports are carried out by the respective Controller designated in each participating Member State.

- Each Controller verifies project partners located in their part of the programme territory or as decided at the MC approving the project.
- Controllers are independent from the project assessment procedures, decision-making regarding the selection and approval of projects as well as their implementation.
- Controllers are granted restricted access to Jems based on their territory, so they can perform the management verification online.
- To ensure coherence in the standards of verification and exchange best practice among Controllers, beside standard management verification templates, controllers will, when needed, join programme Bilateral Working Group meetings.

The management verification on the partner level for standard projects includes desk-based verifications and on the spot checks verifications.

The process of sample selection of expenditures declared in Partner Reports is visualized in the flowchart below. It outlines the process of communication between »Aggregator application« and Jems which happens automatically. Professional judgement of controller is also possible and is identified in the steps below.



4.2.1 DESK-BASED MANAGEMENT VERIFICATION OF PROJECT PARTNER REPORTS IN JEMS

In this subchapter the process for the desk-based management verification of project partner reports in Jems is presented.

Prior starting the **control work** and **clicking** on the **“Start control” button**, the controller has to check if the **list of expenditures** (marked in red box) includes the cost categories “External expertise and services”, “Equipment” and “Infrastructure and works”.

If **no** – the controller can start with the control work by clicking on the button “Start control”.

If **yes** – the controller has to click on the “Public procurements” section (marked in green box).

- If there are no public procurements inserted, the controller has to revert the partner report by clicking on “Reopen partner report”. The project partner has now the possibility to insert the missing public procurements, link them to the items in the list of expenditures and submit the report again.
- If there are public procurements inserted, they have to be linked with the items in the list of expenditures and the contract amount has to be entered (see print screen below). If this is not the case, the controller has to revert the partner report.

The screenshot displays the 'Public procurements' section of a software interface. At the top, there is a status bar with 'Submitted' and buttons for 'Start control' and 'Reopen partner report'. Below this, a navigation bar shows several tabs: 'Report identification', 'Work plan progress', 'Public procurements' (highlighted in green), 'List of expenditures' (highlighted in red), 'Contributions', 'Report annexes', 'Report export', and 'Financial overview'. The main content area is titled 'Procurements' and includes a 'Created in R.1' label. A note states: 'The contract name defined here can then be selected in the list of expenditures to link expenditure items to this contract.' Below this, there are input fields for 'Procurement Infrastructure', 'Reference No.', 'Contract Date (DD. MM. YYYY)', and 'Contract Type'. A red box highlights the 'Contract Amount' field, which contains the value '25,000,00', and the 'Please select a currency' dropdown menu, which is set to 'EUR'. Other fields include 'Supplier Name' and 'VAT / Tax identification number'.

- If everything is correctly inserted by the project partner, the controller can start with the control work by clicking on the button “Start control”.

By clicking on the “Start control” button following screen will appear (see print screen below) and the system will trigger the plug-in and randomly select items from the list of expenditures that have to be checked by the controllers.

Status

Control ongoing
Switch to partner report

Control Identification
Expenditure verification
Control communication
Control checklists
Overview and Finalize

1. Partner progress report info

Interreg programme	(Interreg VI-A) Slovenia-Hungary
Project title	Promoting lifelong founding and intergenerational cooperation through joint bilateral capacity building and sustainable future-oriented pilot projects
Project acronym	
Project ID	
Application Form version linked to partner report	3.0
Project implementation period	01. 09. 2023 - 31. 08. 2026
Reporting period	2: 01. 03. 2024 - 30. 09. 2024
Partner Report Number	R.2
Partner Report first submission date	03. 10. 2024 15:00
Partner Report last re-submission date	

1.2 Format of supporting documents

Documents were made available to controller in the following formats (tick all that apply)

☐ Originals
☐ Copy
☐ Electronic

Type of partner report

Partner report
Final report

2. Project partner

Name of partner organisation in English language	
Name of partner organisation in original language	
Partner number	
Partner role in the project	Partner

3. Designated Project partner controller

Control institution/body/intermediate body responsible for the verification (filled automatically)

Controller name

Job title

Division/Unit/Department

Address

Country

Telephone number

Controller reviewer:

Controller name

First the “Control Identification” section appears where the controller has to fill in all fields, except “Controller reviewer” if there is none.

In this section is the field “Risk based verification applied” (see print screen below), where the controller has to tick on “YES” and insert e.g., the following comment: “According to the risk-based management verification method prepared by the MA, the system automatically (randomly) selects the items, that have to be checked”.

4. Verification

General methodology (multiple selection possible):

- ☒ Administrative verification
- ☐ On-the-spot verification

Risk-based verification applied

If (yes), briefly describe sampling methodology and indicate where a detailed description can be found. For example, include additional information on the scope and on the percentage checked.

Enter text here

The controller continues with the “Expenditure verification” section, where only the light blue marked items have to be checked.

Status Control ongoing Switch to partner report

Control Identification

Expenditure verification

Control communication

Control checklists

Overview and Finalize

Expenditure verification

Controllers can verify expenditure in this section and justify corrections. Corrections are always in Euro, the conversion happened upon submission of the partner report.

Expenditure data

ID	Cost category	VAT	Declared amount	Currency	Conversion rate	Declared amount in EUR	Attachments
R1.1	Staff costs	0.00	1.105,33	EUR	1	1.105,33	KOMAR SEPTEMB...
R1.2	Staff costs	0.00	1.164,60	EUR	1	1.164,60	KOMAR OKTOBER...
R1.3	Staff costs	0.00	1.151,48	EUR	1	1.151,48	KOMAR NOVEMB...
R1.4	Staff costs	0.00	1.064,97	EUR	1	1.064,97	KOMAR DECEMB...
R1.5	Staff costs	0.00	1.161,27	EUR	1	1.161,27	KOMAR JANUAR...
R1.6	Staff costs	0.00	701,34	EUR	1	701,34	PROŠT SEPTEMB...
R1.7	Staff costs	0.00	750,57	EUR	1	750,57	PROŠT OKTOBER...
R1.8	Staff costs	0.00	734,10	EUR	1	734,10	PROŠT NOVEMB...
R1.9	Staff costs	0.00	704,78	EUR	1	704,78	PROŠT DECEMB...
R1.10	Staff costs	0.00	719,05	EUR	1	719,05	PROŠT JANUAR...

Control work

Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
<input type="checkbox"/>	0,00	1.105,33	N/A	<input type="checkbox"/>	
<input type="checkbox"/>	0,00	1.164,60	N/A	<input type="checkbox"/>	
<input type="checkbox"/>	0,00	1.151,48	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	1.064,97	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	1.161,27	N/A	<input type="checkbox"/>	
<input type="checkbox"/>	0,00	701,34	N/A	<input type="checkbox"/>	
<input type="checkbox"/>	0,00	750,57	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	734,10	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	704,78	N/A	<input type="checkbox"/>	
<input type="checkbox"/>	0,00	719,05	N/A	<input type="checkbox"/>	

PROFESSIONAL JUDGEMENT:

If a controller detects an error in a cost item that was in the sample and thinks that this error could be also part of other cost items that were not in the sample, the controller has the possibility to increase the sample. In such cases the procedure is the following:

First the controller has to explain what error was detected and which cost items were included in the new sample. This explanation should be additionally entered in the following field (see print screen).

4. Verification

General methodology (multiple selection possible):

- ☒ Administrative verification
☐ On-the-spot verification

Risk-based verification applied

If (yes), briefly describe sampling methodology and indicate where a detailed description can be found. For example, include additional information on the scope and on the percentage checked.

Enter text here

According to the risk-based management verification method prepared by the MA, the system automatically (randomly) selects the items that have to be checked.



160/ 5000 characters

The next step is to select (tick) the grey marked items from the list of expenditures.

Expenditure verification

Controllers can verify expenditure in this section and justify corrections. Corrections are always in Euro, the conversion happens upon submission of the partner report.

Expenditure data										Control work			
ID	Cost category	Item	Total invoice value	VAT	Declared amount	Currency	Conversion rate	Declared amount in EUR	Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error
R1.1	Staff costs	Kosten mit fixem Prozentsatz von 15%	27.504,52	0,00	4.125,68	EUR	1	4.125,68	Unterlagen...	<input checked="" type="checkbox"/>	0,00	4.125,68	N/A
R1.2	Staff costs	Kosten mit fixem Prozentsatz von 11%	57.088,62	0,00	6.279,75	EUR	1	6.279,75	Unterlagen...	<input checked="" type="checkbox"/>	0,00	6.279,75	N/A
R1.3	Staff costs	Kosten mit fixem Prozentsatz von 40%	9.795,53	0,00	3.918,21	EUR	1	3.918,21	Unterlagen...	<input checked="" type="checkbox"/>	0,00	3.918,21	N/A
R1.4	Staff costs	Kosten mit fixem Prozentsatz von 10%	55.419,43	0,00	5.541,94	EUR	1	5.541,94	Unterlagen...	<input checked="" type="checkbox"/>	0,00	5.541,94	N/A
R1.5	Staff costs	Kosten mit fixem Prozentsatz von 17%	89.138,87	0,00	6.653,27	EUR	1	6.653,27	Unterlagen...	<input checked="" type="checkbox"/>	0,00	6.653,27	N/A
R1.6	Staff costs	Kosten mit fixem Prozentsatz von 11%	14.366,70	0,00	1.680,90	EUR	1	1.680,90	Unterlagen...	<input checked="" type="checkbox"/>	0,00	1.680,90	N/A

After the controller adds one or more cost items to the sample, the comment field at those cost items needs to be filled in with the following text “Professional judgement” (see print screen below). Beside this text, the controller can in this field also provide other information if needed.

Control work

Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park item	Comment
<input checked="" type="checkbox"/>	0,00	2.196,40	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	1.454,22	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	461,41	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	31,70	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	140,57	N/A	<input type="checkbox"/>	<u>Professional judgement -</u>
<input checked="" type="checkbox"/>	0,00	130,47	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	205,00	N/A	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	0,00	817,00	N/A	<input type="checkbox"/>	<u>Professional judgement - I</u>
<input checked="" type="checkbox"/>	0,00	90,25	N/A	<input type="checkbox"/>	

The next section is the “Control Communication” (see print screen below), where all attachments from the clarification round can be uploaded by the controller and the project partner.

Status: Control ongoing [Switch to partner report](#)

Control Identification Expenditure verification **Control communication** Control checklists Overview and Finalize

Control communication

In this section both controller and partner user(s) can upload and download documents. This can be used for clarification rounds during control, if programme rules allow. Attention: Once control work is finished deletion or editing won't be possible anymore!

Partner report R.2

Control communication

There are no files uploaded.

Upload file

The controller has to also fill in the respective checklists. The checklists can be found in the section “Control checklists”, where the controller can choose the respective checklist from the drop-down menu (see both print screens below).

Status: Control ongoing [Switch to partner report](#)

Control Identification Expenditure verification Control communication **Control checklists** Overview and Finalize

Control checklists

Controllers can start checklists in this section during ongoing control. Starting checklists after certification requires an additional privilege. All checklists will be visible read-only also to partners once control is Finalised.

Select checklist template

+ start new checklist

8. On-the-spot checklist
- 7.c. Contracting amounts above the threshold set by the applicable national or EU rules
- 7.b Contracting between EUR 10.000 (excl. VAT) and the threshold set by the applicable EU or NR
- 7.a Contracting amounts below EUR 10.000 (excl. VAT)
6. Compliance with information and publicity requirements and other EU rules Checklist
5. Infrastructure and works Checklist
4. Equipment Checklist
3. External expertise and services checklist
2. Staff costs and SCO Checklist
1. Accounting system and General verifications Checklist

To open the respective checklist the controller has to tick on “+ start new checklist”:

Status: Control ongoing [Switch to partner report](#)

Control Identification Expenditure verification Control communication **Control checklists** Overview and Finalize

Control checklists

Controllers can start checklists in this section during ongoing control. Starting checklists after certification requires an additional privilege. All checklists will be visible read-only also to partners once control is Finalised.

Select checklist template

1. Accounting system and General verifications Checklist

+ start new checklist

And the checklist will appear.

The finalize the controller work, the controller has to tick on the “Overview and finalize”. Following screen will appear.

Status: **Control ongoing** [Switch to partner report](#)

Control identification Expenditure verification Control communication Control checklist **Overview and Finalize**

Overview of control work for current report (in Euro)

This is the summary of the control work only for current report. Flat rates are calculated on top of total eligible after control (with 2 decimals, rounded down) and Deducted amounts are calculated as difference of Total declared. Total eligible after control and Parked - thus any potential rounding differences will always go to Total deducted by control.

Total declared by partner	Total included in control sample without flat rates added	% sampled from Total declared without flat rates	Total parked in current report	Total deducted by control	Total eligible after control for current report	% Total eligible after control / Total declared by partner
35 687,58	26 705,64	87,23%	0,00	0,00	35 687,58	100,00%
↳ of which, flat rate: 5 873,42						

Control timing

This is where you can insert clarifications which were sent during the control process

* Date of control work: 22.10.2024

Dates of requests for clarifications, if applicable:

Dates of receipt of satisfactory answers, if applicable:

End of control work:

Description of findings, observations and limitations

A description of the types of errors found and a reasoning on why it is an error. Also add a clear specification of additional observations and limitations (if any) expressed about the eligibility of some expenditure.

Follow-up measures from last certified report

⚠ There is nothing to be displayed from last certified report

Follow-up measures implemented in current report should be explained here.

Conclusions and recommendations

The conclusion takes into consideration the above-mentioned observations/reservations. It also describes the measures implemented to solve the errors detected, and it provides recommendations, where possible, to avoid repetition of the same types of errors in the future.

Follow-up measures for next partner report

Follow-up measures to be implemented in the next progress report should be described in this section.

Generate Control certificate & Report

Control certificate and Control report can be generated by controller both before and/or after control work is finalized. Generated certificate/report are listed in table below, can be downloaded, signed and uploaded.

Control export plugins

Generate document

ⓘ There are no documents generated.

Finalize control

Run pre-submission check

Finalize control

All necessary fields have to be filled in. To finish the work the “Run pre-submission check” has to be ticked and the button “Finalize control” will be active. By clicking on “Finalize control” the controller work will be finished, and a pdf printout will be automatically generated. The controller can find the printout by clicking on “Open controller work” under the section “Overview and Finalize”.

Status **Certified** **Open controller work**

Report identification Work plan progress Public procurements List of expenditures Contributions Report annexes Report export Financial overview



Partner progress report identification

Project ID and acronym	SIHU00091 -
AF Version linked	2.0
Related call	2 - Open Call for proposals for small-scale projects
Partner report ID	R.1
Partner report status	Draft → Submitted → Control ongoing → Certified
Partner number	LP1
Name of the organisation in original language	
Name of the organisation in english	
Legal status	
Type of partner	
Partner organisation can recover VAT for project activities	Yes
Co-financing source and rate	ERDF 80,00%
Country	Slovenija (SI)
Local currency (according to InforEuro)	EUR

Follow-up measures for next partner report
Follow up measures to be implemented in the next progress report should be described in this section.

Generate Control certificate & Report
Control certificate and Control report can be generated by controller both before and/or after control work is finalized. Generated control certificates are loaded in table below, can be downloaded, signed and uploaded.

Control report plugins

File name	Location	Creation date &	User	File size	Description	Actions	Attachments
Control 1 Report - SIHU00091 - PP4 - R2.pdf	Control report	22.10.2024 11:15		54.9 KB		 	

If a project partner submits a **zero report**, the controller has to fill in the sections “Control Identification” and “Overview and Finalize”. In one of the fields of the section “Overview and Finalize” the controller has to insert a comment, that this is a zero report.

4.2.1 ON THE SPOT CHECK/VERIFICATION OF THE PROJECT ON THE PARTNER LEVEL IN JEMS



If a project partner was chosen according to the RBMV methodology for an On-the-spot check, the controller has to tick the “On-the-spot verification” tab in the “Control Identification” section.

4. Verification

General methodology (multiple selection possible):

- ☐ Administrative verification
☒ On-the-spot verification

List of on-the-spot verifications:

Date	Location (multiple selection possible)	Focus
From:  To: 	<input type="checkbox"/> Premises of project partner <input type="checkbox"/> Project event/meeting <input type="checkbox"/> Place of physical project output <input type="checkbox"/> Virtual	<div>Enter text here</div>

The controller has to fill in all fields and the “On-the-spot checklist” from the “Control checklists” sections. This procedure must be carried out in the latest submitted partner report.

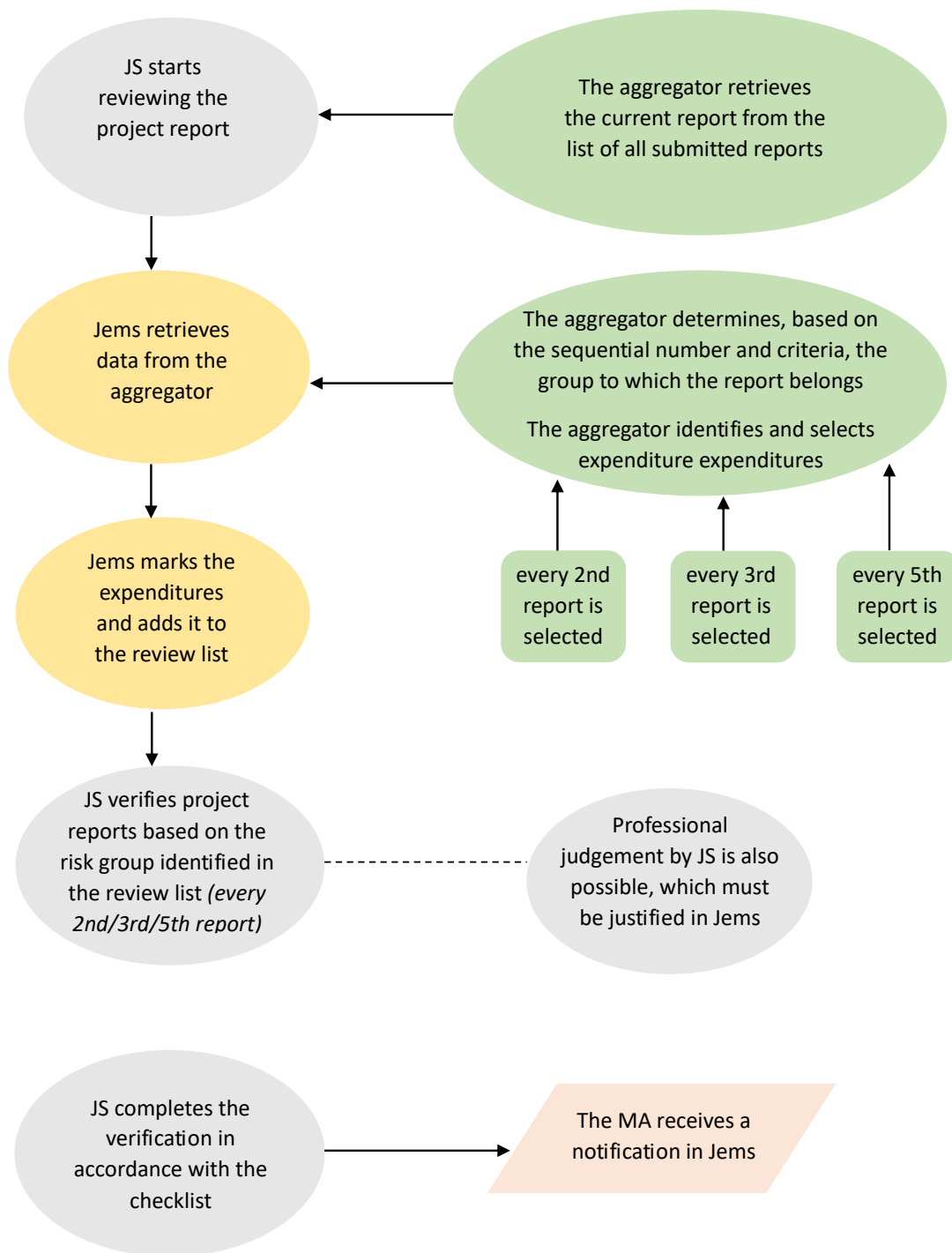
4.3 MANAGEMENT VERIFICATION FOR STANDARD PROJECTS - PROJECT LEVEL

Each Lead partner prepares a joint **Project Report** in Jems and submits it every six months to the Joint Secretariat (JS) as described in Part 5: Reporting on the project progress of the Manual for Beneficiaries for standard projects.

The management verifications of the Project Reports are carried out by the Joint Secretariat and the Managing Authority.

The management verification on the project level for standard projects includes desk-based verifications and sample site visit verifications.

The process of selection of the Project Report to be verified by JS is visualized in the flowchart below. The attached flowchart outlines the process and shows how »Aggregator application« communicates with Jems. It shows how JS is notified of which report to check. Personal judgement is also possible.



4.3.1 DESK-BASED MANAGEMENT VERIFICATION OF THE PROJECT REPORTS IN JEMS

In this subchapter the process for the desk-based management verification of project reports in Jems is presented.

Once a project report is submitted by the Lead Partner, the JS member can access to this report in the “Dashboard” section under “My project reports”.

My project reports

This section lists all project reports of projects you are assigned to.

Project ID	Project Acronym	ID	Status	AF version linked	Reporting period	Reporting type	Date of report creation	Date of first submission	Amount requested	Date of verification...	Total eligible after verification
SIHU00047		PR.1	Submitted	2.0	Period 1, month 1 - 6	Both	27.08.2024 13:35	09.12.2024 21:01	78.086.46		0.00

The JS member can tick on this report and following screen will appear.

Project report PR.1

Status **Submitted** **Start verification**

Project report identification | Work plan progress | Project results & Horizontal prin... | List of partner certificates | Project report annexes | Financial overview | Report exports

Project progress report identification

Project ID and acronym	SIHU00047 -
AF Version linked	2.0
Related call	1 - Open Call for Proposals for Standard Projects
Project report ID	PR.1
Project report status	Draft → Submitted → Verification ongoing → Verified
Name of the organisation in original language	Lokalna energetska agencija za Pomurje
Name of the organisation in english	Local energy agency Pomurje

Reporting period start date (DD. MM. YY...) 1. 12. 2023

Reporting period end date (DD. MM. YYYY) 31. 5. 2024

Final report

Link to reporting schedule (contracting) 1, Period 1 month 1-6

Type of project report

Reporting period Period 1, month 1 - 6, 01. 12. 2023 - 31. 05. 2024

Reporting date (DD. MM. YYYY) 31. 10. 2024

The JS member starts with the verification by clicking on the “Start verification” button whereby the following screen will appear.

Status **Verification ongoing** [Switch to project report](#)

Expenditure verification | **Verification communication** | Verification checklists | Overview | Finalise

Verification communication

In this section both JS/MA and project user(s) can upload and download documents.
This can be used for clarification rounds during verification, if programme rules allow.
Attention: Once verification work is finished deletion or editing won't be possible anymore!

Project report PR.3

Verification communication

There are no files uploaded.

[Upload file](#)

The JS member starts the work in the “Expenditure verification” section. The first step in this section is to fill in the “Risk-based verification applied” section, where the JS member has to tick on “YES” and insert e.g., the following comment: “According to the risk-based management verification methodology prepared by the MA”. This field has also to be field in, if the **JS member uses the professional judgment** to check the whole project report. In this case the reason for the professional judgment has to be explained here.

Verification work for: Project report PR.2

Status **Verification ongoing** [Switch to project report](#)

Expenditure verification | Verification communication | Verification checklists | Overview | Finalise

Expenditure verification
 Programme user can verify here expenditure items from project report. Corrections are always in Euro, the conversion happened upon submission of partner report.
 This tab is only visible for programme users and remains hidden for applicants.

Risk-based verification applied

If (yes), briefly describe sampling methodology and indicate where a detailed description can be found. For example, include additional information on the scope and on the percentage checked.

Enter text here

All cost items included in the Project report
 Below you can find all cost items from all certified partner reports that are included in this project report. Currencies and conversion rates are imported from certified partner reports that are included in this project report. All deductions are made in EURO.
 Items highlighted in yellow relate to Certificates added during last reopening of the project report.

Expenditure data

Partner	Partner report	ID	Previously parked by	Unit costs and Lump sums	Cost category	Investment no.	Procurement	Internal reference...	Invoice no.	Invoice date	Date of payment	Description	Comment
---------	----------------	----	----------------------	--------------------------	---------------	----------------	-------------	-----------------------	-------------	--------------	-----------------	-------------	---------



The next step is to check the list of expenditure if one cost item in the section JS/MA verification is marked light blue.

All cost items included in the Project report
 Below you can find all cost items from all certified partner reports that are included in this project report. Currencies and conversion rates are imported from certified partner reports that are included in this project report. All deductions are made in EURO.
 Items highlighted in yellow relate to Certificates added during last reopening of the project report.

Expenditure data

Partner	Partner report	ID	Unit costs and Lump sums	Cost category	Comment	JS/MA verification	Part of verification sample	Deducted JS	Deducted MA	Amount after verification	Typology of errors	Park item	Comment
LP1	R2	R2.1	N/A	Staff costs				0,00	0,00	2.500,00	N/A		
LP1	R2	R2.2	N/A	Staff costs				0,00	0,00	2.500,00	N/A		
LP1	R2	R2.3	N/A	Staff costs				0,00	0,00	3.400,00	N/A		
LP1	R2	R2.4	N/A	Staff costs				0,00	0,00	1.000,00	N/A		

There are two ways to proceed the JS work.

1. If no items are marked light blue the JS member continuous with the mandatory check of achieved Output and Result Indicators.
2. If one item is marked light blue the JS member has to check the whole project report.

The procedure in case if **no items are marked** light blue:

The JS member has to check in the project report only the reported values of output and result indicators and has to fill in the “JS verification Checklist for Indicators - Standard projects” in the section “Verification checklist” (checklist chosen from the drop-down menu).

The procedure in case if **one item is marked** light blue:

The JS member has to check the whole project report and has to fill in the “JS Verification checklist for Standard Projects” in the section “Verification checklist” (checklist chosen from the drop-down menu).

The checklists are in the “Verification checklists” section.

Status Verification ongoing Switch to project report

Expenditure verification Verification communication **Verification checklists** Overview Finalise

Verification Checklists

In this section a programme user can fill-in checklists related to the verification of the project report.
This tab is only visible for programme users and remains hidden for applicants.

Select checklist template ▼ + start new checklist

- JS Sample Site Visit Checklist
- MA verification checklist for Standard projects
- JS Verification checklist for Standard Projects
- JS verification Checklist for Indicators - Standard projects

To open the respective checklist the JS member has to tick on “+ start new checklist”:

Status Verification ongoing Switch to project report

Expenditure verification Verification communication **Verification checklists** Overview Finalise

Verification Checklists

In this section a programme user can fill-in checklists related to the verification of the project report.
This tab is only visible for programme users and remains hidden for applicants.

Select checklist template
JS verification Checklist for Indicators - Standard projects ▼ + start new checklist

And the checklist will appear.

In case of clarification rounds the “Verification communication” section can be used. In this section all attachments from the clarification round can be uploaded by the JS member and the Lead partner.

Status Verification ongoing Switch to project report

Expenditure verification **Verification communication** Verification checklists Overview Finalise

Verification communication

In this section both JS/MA and project user(s) can upload and download documents.
This can be used for clarification rounds during verification, if programme rules allow.
Attention: Once verification work is finished deletion or editing won't be possible anymore!

Project report PR.1

Verification communication

There are no files uploaded.

Upload file

To finish the verification work the JS member has to enter the “Finalise” section.

Status **Verification ongoing** [Switch to project report](#)

Expenditure verification Verification communication Verification checklists Overview **Finalise**

Finalise

This tab is only visible for programme users and remains hidden for applicants.

Request for clarification

This is where you can list clarifications which were sent during the verification process.

[+ Add clarification round](#)

Verification timing

This is where you can select the start date of verification work

Start of verification work
14. 10. 2024

JS verification

Describe findings, measurements taken, argumentation, conclusions and recommendations. After verification is done, please notify the programme.

[➤ Notify programme that JS verification is done](#) ⓘ

If needed the JS member can add one or more clarification rounds, select the verification timing and add some comments in the JS verification field. To finalise the JS work the button “Notify programme that JS verification is done” should be clicked.

4.3.2 SAMPLE SITE VISIT VERIFICATION OF THE PROJECT REPORTS IN JEMS

If a project was chosen for Sample Site Visit according to the RBMV methodology, the JS member has also to fill in the “JS Sample Site Visit Checklist” after the performed Sample Site Visit in the first next submitted project report.

4.3.3 MANAGEMENT VERIFICATION OF THE PROJECT REPORTS BY THE MA IN JEMS

Once the JS member has finished the verification of the project report, the MA receives a notification through the Jems-System.

Notifications

Time	Related call	Project	Acronym	Partner	Subject
28. 11. 2024 11:31	Open Call for Proposals for Standard Projects	SIHU00006		-	Projektno poročilo pregledano s strani JS. / A projektjelentést a JS ellenőrizte.

The MA can access the project report by clicking on “Project”, whereby the following screen appears:

The screenshot shows the 'Project overview' page for application SIHU00006. The left sidebar has a menu with 'Project reports' circled in red. The main content area displays project details including status (Contracted), project name, and a timeline. The timeline shows various milestones and tasks across different periods.

Then the MA has to click on “Project reports” and the following screen appears:

The screenshot shows the 'Project reports' section. It includes a table with columns for ID, Status, AF Version, Reporting Period, Report Type, Date of report creation, Date of first submission, Date of last submission, Amount requested, Date of verification end, Total eligible after verification, Verification, and Delete. The 'Open verification work' button in the 'Verification' column is circled in red.

The MA clicks on “Open verification work” and can now access the “Verification checklists” and “Finalise” sections.

The screenshot shows the 'Verification work for: Project report PR.1' section. It has a status bar with 'Verification ongoing' and a 'Switch to project report' button. Below are tabs for 'Expenditure verification', 'Verification communication', 'Verification checklists' (selected), 'Overview', and 'Finalise'. The 'Verification checklists' tab shows a section for selecting a checklist template, with 'MA verification checklist for Standard projects' circled in red. A red arrow points to the '+ start new checklist' button.

In the “Verification checklists” section the MA selects from the drop-down menu the “MA verification checklist for Standard projects” and clicks on the “+ start new checklist” button and the checklist appears. The checklist has to be finished by clicking the button “Finish checklist”.

To finish the MA work, the “Finalise” section has to be entered.

MA verification

Describe findings, measurements taken, argumentation, conclusions and recommendations.

Follow-up measures for future project reports

For internal use by JS and MA

Verification certificate & report

Generated exports are listed in the table below, these can be downloaded and uploaded.

Verification certificate plugins

Generate document

There are no files uploaded.



If needed the text input fields can be filled in. The verification certificate has to be generated after the verification is finalized. To finalise the verification the “*Finalise verification*” button has to be ticked. Now the MA can open the verification work again an generate the “*Verification certificate*” by clicking on “*Generate document*”.

Verification certificate & report

Generated exports are listed in the table below, these can be downloaded and uploaded.

Verification certificate plugins

Generate document

File name	Location	Upload date ↓	User	File size	Description	Actions
Verification Certificate 6 - SIHU00091 - PR1 .pdf	Verification Certificate	17. 12. 2024 14:43		63.4 kB		

Now the project report is visible for the “Body performing the accounting function” in the Jems-System within the “Payments” section.

5 MANAGEMENT VERIFICATION FOR SMALL-SCALE PROJECTS

5.1 INTRODUCTION

Management verification of the Partner and Project reports for the small- scale projects is performed based on the Risk-based management verification methodology for small-scale projects as described in Chapter 4.3 of this Manual.

The whole process of the management verification for the small-scale projects is implemented through the Jems IT system.

The management verification for the small-scale projects is carried out by different bodies:

- Joint Secretariat (partner and project level)
- Managing Authority (project level)

5.2 MANAGEMENT VERIFICATION FOR SMALL-SCALE PROJECTS - PARTNER LEVEL

Each project partner prepares a **Partner Report** in Jems and submits it, within one month after the end of each reporting period, to the respective Controller as described in Part 5: Reporting on the project progress of the Manual for Beneficiaries for small-scale projects, Chapter 5.1 Preparation of the partner report.

According to the programme rules no check of partner report for small-scale projects is foreseen. However, to prepare a project report the partner reports have to be certified, since the certificates are the basis for the calculation of total costs in the project report. To issue the certificates, the JS must take the following steps in the Jems System.

Once a project report is submitted, the JS member starts the procedure with clicking on the “Start control” button.

Partner report R.1
PP2

Status Submitted **Start control** Reopen partner report

Report identification Work plan progress Public procurements List of expenditures Contributions Report annexes Report export Financial overview

Partner progress report identification

Project ID and acronym	SIHU006
AF Version linked	2.0
Related call	2 - Open Call for proposals for small scale projects
Partner report ID	R.1
Partner report status	Draft → Submitted → Control ongoing → Certified
Partner number	PP2
Name of the organisation in original language	
Name of the organisation in english	
Legal status	
Type of partner	
Partner organisation can recover VAT for project activities	
State aid scheme	
Co-financing source and rate	ERDF 80,00%
Country	Slovenija (SI)
Local currency (according to InforEuro)	EUR

The following screen will appear:

Status

Control ongoing
Switch to partner report

Control Identification
Expenditure verification
Control communication
Control checklists
Overview and Finalize

1. Partner progress report info

Interreg programme
Project title
Project acronym
Project ID
Application Form version linked to partner report
Project implementation period
Reporting period
Partner Report Number
Partner Report first submission date
Partner Report last re-submission date

Interreg Slovenia-Hungary

1.2 Format of supporting documents

Documents were made available to controller in the following formats (tick all that apply)

☐ Originals
☐ Copy
☐ Electronic

Type of partner report

Partner report
Final report

In the “Control Identification” all relevant fields have to be filled in. During the certification of a partner report the JS member doesn’t need to check the expenditures and to fill in the checklists. To conclude the procedure the JS member has to select the “Overview and Finalize” section.

Status

Control ongoing
Switch to partner report

Control Identification
Expenditure verification
Control communication
Control checklists
Overview and Finalize

Overview of control work for current report (in Euro)

This is the summary of the control work only for current report. Flat rates are calculated on top of total eligible after control (with 2 decimals, rounded down) and Deducted amounts are calculated as difference of Total declared, Total eligible after control and Parked - thus any potential rounding differences will always go to Total deducted by control.

Total declared by partner	Total Included in control sample without flat rates added	% sampled from Total declared without flat rates	Total parked in current report	Total deducted by control	Total eligible after control for current report	% Total eligible after control / Total declared by partner
6 680,00	0,00	0,00%	0,00	0,00	6 680,00	100,00%

↳ of which, flat rate: 0,00

Control timing

This is where you can insert clarifications which were sent during the control process

* Start of control work
24.10.2024

Date(s) of request(s) for clarifications, if applicable

Date(s) of receipt of satisfactory answers, if applicable

End of control work

Description of findings, observations and limitations

A description of the types of errors found and a reasoning on why it is an error. Also add a clear specification of additional observations and limitations (if any) expressed about the eligibility of some expenditure.

According to programme rules - no check foreseen

Follow-up measures from last certified report

There is nothing to be displayed from last certified report

Follow-up measures implemented in current report should be explained here.

Conclusions and recommendations

The conclusion takes into consideration the above-mentioned observations/reservations. It also describes the measures implemented to solve the errors detected, and it provides recommendations, where possible, to avoid repetition of the same types of errors in the future.

Follow-up measures for next partner report

Follow-up measures to be implemented in the next progress report should be described in this section.

Generate Control certificate & Report

Control certificate and Control report can be generated by controller both before and/or after control work is finalized. Generated certificate/report are listed in table below, can be downloaded, signed and uploaded.

Control export plugins

Generate document

There are no documents generated.

Finalize control

Run pre-submission check

Finalize control

Only in the field “Description or findings, observations and limitations” a text has to be inserted e.g “According to programme rules - no check foreseen”. To finish the work, the “Run pre-submission check” has to be ticked and the button “Finalize control” will be active. By clicking on “Finalize control” this procedure will be finished and a pdf printout will be automatically generated. The JS member can find the printout by clicking on “Open controller work” under the section “Overview and Finalize”.

Status: Certified Open controller work

Report identification Work plan progress Public procurements List of expenditures Contributions Report annexes Report export Financial overview

Partner progress report identification


Project ID and acronym	
AF Version linked	2.0
Related call	2 - Open Call for proposals for small scale projects
Partner report ID	R.1
Partner report status	Draft → Submitted → Control ongoing → Certified
Partner number	LP1
Name of the organisation in original language	
Name of the organisation in english	
Legal status	
Type of partner	
Partner organisation can recover VAT for project activities	
Co-financing source and rate	
Country	
Local currency (according to InforEuro)	

Follow-up measures for next partner report

Follow-up measures to be implemented in the next progress report should be described in this section.

Generate Control certificate & Report

Control certificate and Control report can be generated by controller both before and/or after control work is finalized. Generated certificate/report are listed in table below, can be downloaded, signed and uploaded.

File name	Location	Creation date ↓	User	File size	Description	Actions	Attachments
Control Report 2 - SIHU00091 - LP1 - R1.pdf	Control report	10. 10. 2024 8:12		79.6 kB			

The certificate is now issued and the Lead partner can prepare the project report and submit it via Jems.

5.3 MANAGEMENT VERIFICATION FOR SMALL-SCALE PROJECTS - PROJECT LEVEL

5.3.1 MANAGEMENT VERIFICATION OF THE PROJECT REPORTS BY JS IN JEMS

Each Lead partner prepares a joint **Project Report** in Jems and submits it to the Joint Secretariat (JS) as described in the Part 5: Reporting on the project progress of the Manual for Beneficiaries for small-scale projects, Chapter 5.2 Preparation of the project report.

Once a project report for a small-scale project was submitted, the JS member can see it under “My project reports”. The JS member selects the project report and following screen will appear.

Project report PR 1

Status **Submitted** **Start verification**

Project report identification

Work plan progress

Project results & Horizontal prin...

List of partner certificates

Project report annexes

Financial overview

Report exports

Project progress report identification

Project ID and acronym

AF Version linked

Related call

Project report id

Project report status

Name of the organisation in original language

Name of the organisation in english

SIHU006

2.0

2 - Open Call for proposals for small scale projects

PR.1

Draft

 →

Submitted

 →

Verification ongoing

 →

Verified

Reporting period start date (D...)

Reporting period end date (D...)

Final report

Yes

No

Link to reporting schedule (contracting)

1, Period 1 month 1-9

Type of project report

Content

Finance

Both

Reporting period

Period 1, month 1 - 9, 01.12.2023 - 31.08.2024

Reporting date (DD. MM. YYYY)

30.11.2024

Highlights of main achievements

Please describe project progress up to now including specific objectives reached and main outputs delivered by highlighting also the added-value of the cooperation. The summary should highlight main achievements, be interesting and understandable for non-specialists.

EN

SL

HU

The JS member starts the verification by clicking on the “Start verification button”, whereby the following screen will appear.

Verification work for: Project report PR.1

Status **Verification ongoing** [Switch to project report](#)

Expenditure verification Verification communication Verification checklists Overview Finalise

Verification communication

In this section both JS/MA and project user(s) can upload and download documents.
This can be used for clarification rounds during verification, if programme rules allow.
Attention: Once verification work is finished deletion or editing won't be possible anymore!

Project report PR.1

Verification communication

There are no files uploaded.

Upload file

First the JS member goes into the “Expenditure verification” section, where all items have to be checked.

Verification work for: Project report PR.1

Status **Verification ongoing** [Switch to project report](#)

Expenditure verification Verification communication Verification checklists Overview Finalise

Expenditure verification

Programme user can verify here expenditure items from project report. Corrections are always in Euro, the conversion happened upon submission of partner report.
This tab is only visible for programme users and remains hidden for applicants.

Risk-based verification applied

Yes No

If (yes), briefly describe sampling methodology and indicate where a detailed description can be found. For example, include additional information on the scope and on the percentage checked.

Enter text here

All cost items included in the Project report

Below you can find all cost items from all certified partner reports that are included in this project report. Currencies and conversion rates are imported from certified partner reports that are included in this project report. All deductions are made in EUR.

Items highlighted in yellow relate to Certificates added during last reopening of the project report.

Partner	Partner ID	Unit costs and Lump sums	Cost category	Declared amount in EUR	Attachments	Part of sample	Deducted amount in EUR	Certified amount in EUR	Typology of error	Park Item	Comment	Part of verification	Deducted JS sample
LP1	R1	R1.1	Event unit cost	Multiple	16.199,00	lista prilozenosti...	0,00	16.199,00					0,00
PP2	R1	R1.1	Event unit cost	Multiple	8.684,00	AT-SI.pdf	0,00	8.684,00					0,00

Central work JS/MA verification

The JS member has to check the whole project report according to the checklist “JS Verification checklist for Small-scale Projects”. The checklist has to be selected from the drop-down menu in the “Verification checklists” section. To open the checklist the JS member has to click on “+ start new checklist”.

Verification work for: Project report PR.1

Status **Verification ongoing** [Switch to project report](#)

Expenditure verification Verification communication **Verification checklists** Overview Finalise

Verification Checklists

In this section a programme user can fill-in checklists related to the verification of the project report.
This tab is only visible for programme users and remains hidden for applicants.

Select checklist template

JS Verification checklist for Small-scale Projects

+ start new checklist

In case of clarification rounds the “Verification communication” section can be used. In this section all attachments from the clarification round can be uploaded by the JS member and the Lead partner.

The screenshot shows the 'Verification communication' section. At the top, there's a status bar with 'Verification ongoing' and a 'Switch to project report' button. Below this is a navigation bar with tabs: 'Expenditure verification', 'Verification communication' (highlighted with a red circle), 'Verification checklists', 'Overview', and 'Finalise'. The main content area is titled 'Verification communication' and includes a sub-header 'Project report PR.1' with a 'Verification communication' button. A message box states 'There are no files uploaded.' with an 'Upload file' button.

To finish the verification work the JS member has to enter the “Finalise” section.

The screenshot shows the 'Finalise' section. At the top, there's a status bar with 'Verification ongoing' and a 'Switch to project report' button. Below this is a navigation bar with tabs: 'Expenditure verification', 'Verification communication', 'Verification checklists', 'Overview', and 'Finalise' (highlighted with a red circle). The main content area is titled 'Finalise' and includes a sub-header 'Request for clarification' with a '+ Add clarification round' button (indicated by a red arrow). Below this is a section titled 'Verification timing' with a 'Start of verification work' date field set to '14. 10. 2024' (indicated by a red arrow). Further down is a section titled 'JS verification' with a text area for findings and a 'Notify programme that JS verification is done' button (indicated by a red arrow). A red arrow also points to the 'Finalise' tab in the navigation bar.

If needed the JS member can add one or more clarification rounds, select the verification timing, and add some comments in the JS verification field. To finalise the JS work the button “Notify programme that JS verification is done” needs to be clicked.

5.3.2 MANAGEMENT VERIFICATION OF THE PROJECT REPORTS BY MA IN JEMS

The MA management verification for the small-scale projects is the same as explained in chapter 4.3.3 of this Manual, except that the MA fills in the different checklist, the one relevant for the small-scale projects.

6 MANAGEMENT VERIFICATION DOCUMENTS/FORMS

For the management verification several documents/forms are used in Jems to verify the correctness of the project/programme implementation.

6.1 NATIONAL/REGIONAL CONTROL CHECKLISTS – DESK-BASED VERIFICATION OF THE PARTNER REPORT (STANDARD PROJECT)

6.1.1 ACCOUNTING SYSTEM AND GENERAL VERIFICATIONS CHECKLIST

1. Accounting system and General verifications Checklist

1.1. Accounting System

[according to Article 74 1a(i) CPR]

Project partner maintains separate accounting records, or accounting code, ensuring separation of project expenditure and all transactions relating to the project.

☐ YES ☐ NO

Justification

The partner organisation has the right to recover VAT from project. Please provide comments if 'partially' is ticked.

Except for State Aid relevant activities. If VAT is recorded on the accounting system/code..., then the PP has to submit a self-declaration.

☐ YES ☐ NO ☐ Partially

Justification

Double funding is excluded:

- e.g. the accounting system avoids assigning the same costs to different projects (project acronym is obligatory on every invoice...)
- a time recording system for staff working on projects prevents duplication. (% of work on several projects does not exceed 100%)

If yes, describe how it was provided. In the case of No, please provide further clarification.

☐ YES ☐ NO

Justification

6.1.2 STAFF COSTS AND SCO CHECKLIST

2. Staff costs and SCO Checklist

2.1 Staff costs - ONLY in the case of SIMPLIFIED COST OPTIONS

Criteria – Simplified cost option [according to Article 39(3)(c) of the Interreg Regulation - flat rate, Article 55(2) CPR - unit costs]

The flat rate for Staff Costs reimbursement was selected in the approved AF.

If NO is selected, question below do not to have to be answered.

YES NO

Justification

The partner organization has at least one employee.

PP has to provide a self- declaration.

YES NO

Justification

2.2. Staff Costs - ONLY in the case of REAL COSTS reimbursement

Criteria – Real costs [according to Article 39 of the Interreg Regulation and Article 55(5) CPR]

Real costs for Staff costs reimbursement was selected in the approved AF.

If NO is selected, questions below do not to have to be answered.

YES NO

Justification

Persons for whom staff costs were declared are employees of the project partner or work under a contract considered as an employment document.

e.g. Inspected employment/ work contracts and contracts considered as employment contracts of individuals declaring staff costs (part-time and full-time).

YES NO

Justification

A document defining the tasks and percentage worked on the project (100% or less) exists and is up-to-date (e.g., annex to employment document, task assignment document).

e.g. Task assignment document; employment/ work contracts (with percentage and tasks as part of the contract);
e.g. The correct version (valid from) of the task assignment document is in place.

YES NO

Justification

The declared amount is in accordance with the fixed percentage stated in the task assignment or employment document.

e.g. Inspected task assignment document or annex to employment document and information in Jems.

YES NO

Justification

In case of changes of the percentage:
There are justifiable reasons for the change of the percentage.

e.g. maternity or sick leave, extension or reduction of working hours.

YES NO N/R

Justification

If the staff is involved in several projects, it is ensured that not more than 100% of the time is reported (e.g. task assignment documents for all projects are not for more than 100%).

YES NO N/R

Justification

Staff costs to which the percentage is applied are limited to salary payments and other costs directly linked to salary payments incurred and paid by the employer for the employee working on the project.

e.g. Inspected, e.g., payrolls/payslips, print-out of accounting system, etc. of employees working on the project (part-time and full-time) and verified that staff costs are based on salary payments plus any other costs directly linked to salary payments incurred and paid by the employer such as employment taxes and social security including pensions provided that they are:

- (i) fixed in an employment document or by law;
- (ii) in accordance with the legislation referred to in the employment document and with standard practices in the country and/or organisation where the individual staff member is actually working; and
- (iii) not recoverable by the employer.

YES NO

Justification

2.3 Other costs (40%) - Criteria – Simplified cost options [according to Article 56 CPR]

Flat rate (up to 40% of eligible direct staff costs to calculate the remaining eligible costs of the project). No real costs are acceptable.

The flat rate was selected in the approved AF.

If NO is selected, question below does not to have to be answered.

YES NO

Justification

The basis of costs (staff costs) to calculate flat rate are eligible.

YES NO

Justification

2.4 Office and administrative costs (15%)

Criteria – Simplified cost option [according to Article 54 CPR and Article 40(2) of the Interreg Regulation]

The flat rate was selected in the approved AF.

If NO is selected, questions below do not to have to be answered.

YES NO

Justification

There is no declaration of the office and administrative costs in other cost categories.

e.g. Verified that cost items listed in Article 40 of the Interreg Regulation had not been included in other cost categories.

YES NO

Justification

The basis of costs (staff costs) to calculate flat rate are eligible.

e.g. Verification of the basis costs will depend on the reimbursement method used.

YES NO

Justification

2.5. Travel and accommodation (5%)

Criteria – Simplified cost option [according to Article 41(5) of the Interreg Regulation]

The flat rate was selected in the approved AF.

If NO is selected, questions below do not to have to be answered.

YES NO

Justification

There is no declaration of the travel and accommodation costs in other cost categories.

e.g. Verified that cost items listed in Article 41(1) of the Interreg Regulation had not been included in other cost categories.

YES NO

Justification

The basis of costs (staff costs) to calculate flat rate are eligible.

e.g. Verification of the staff costs will depend on the reimbursement method used.

YES NO

Justification

6.1.3 EXTERNAL EXPERTISE AND SERVICES CHECKLIST

3. External expertise and services checklist

Criteria – Real costs [according to Article 42 of the Interreg Regulation]

External expertise and services were reported in this reporting period.

(if yes) Please fill in Checklist 7 for verifying public procurements

YES NO

Justification

Providers of services or expertise are external to the project partnership. (Expenditure related to contracts/payments between project partners is ineligible.)

e.g. Verified that external expert or service providers are not employees of the project partnership.

YES NO

Justification

The types of costs listed under this cost category are eligible according to EU and programme rules.

e.g. Verified that the types of costs listed under this cost category are eligible according to Article 42 of the Interreg Regulation.

YES NO

Justification

External expertise and services are clearly linked to the project.

YES NO

Justification

As a legal basis a written contract, order form (or document of equivalent probative value) exists.

YES NO

Justification

The contractors/sub-contractors have not changed during the duration of the respective external services and expertise.

e.g. Inspected invoices and contracts.

YES NO

Justification

Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, with the selected offer, in terms of amount and nature.

e.g. Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s).

YES NO

Justification

(in the case of experts or services that are NOT exclusively used for the project):

The share allocated to the project is plausible; i.e. calculated according to a fair, equitable and verifiable method.

e.g. Verified that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.

YES NO N/R

Justification

6.1.4 EQUIPMENT CHECKLIST

4. Equipment Checklist

Criteria – Real costs [according to Article 43 of the Interreg Regulation]

Equipment was acquired and related expenditure is reported in this reporting period.

(if yes) Please fill in Checklist 7 for verifying public procurements.

Justification

Providers of the equipment are external to the project. (Expenditure related to contracts/payments between project partners is ineligible.)

Justification

The types of costs listed under this cost category are eligible according to EU and programme rules.

e.g., Verified that the types of costs listed under the cost category are eligible according to Article 43 of the Interreg Regulation.

Justification

The equipment purchased, leased or rented was listed in the last valid AF or approved in advance by the JS.

Justification

Equipment is clearly linked to the project.

Justification

Equipment is recorded in the fixed assets register or in the inventory register.

Justification

Equipment has not already been financed by other EU or third part subsidies.

YES NO

Justification

As a legal basis a written contract, order form (or document of equivalent probative value) exists.

YES NO

Justification

The contractors/sub-contractors have not changed during the duration of the respective equipment.

YES NO

Justification

Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, the selected offer in terms of amount and nature.

e.g. Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contracts in terms of amount and nature.

YES NO

Justification

Equipment is in place and evidence of its existence is available.

e.g. Photo documentation, inspected bill of delivery

YES NO

Justification

The method used to calculate equipment expenditure (full costs, pro rata, depreciation) is correctly applied in line with EU and programme rules.

e.g. Verified that the calculation methods used complies with rules.

e.g. For pro-rata calculation, the share allocated to the project is based on a fair, equitable and verifiable calculation method.

e.g. For depreciation: it is in line with Article 67(2) CPR and programme rules

YES NO

Justification

If applicable, a calculation scheme for depreciation is available and it is in compliance with national accountancy rules and internal accountancy policies of the beneficiary.

YES NO N/R

Justification

If applicable, the share allocated to the project is charged pro-rata based on a transparent method set in place (In case of equipment used only partially by the project - for which the exclusive use in the project cannot be demonstrated).

YES NO N/R

Justification

If applicable, items respect relevant publicity requirements (see Part 6 – Communication Visibility).

YES NO N/R

Justification

If applicable the purchase of second-hand equipment meets the conditions of the EU and programme rules.

e.g. no other assistance has been received for it from the Interreg funds or from other EU Funds; its price does not exceed the generally accepted price on the market in question; and it has the technical characteristics necessary for the project and complies with applicable norms and standards.

YES NO N/R

Justification

6.1.5 INFRASTRUCTURE AND WORKS CHECKLIST

5. Infrastructure and works Checklist

Criteria – Real costs [according to Article 44 of the Interreg Regulation]

Infrastructure and works were acquired and related expenditure is reported in this reporting period.

(if yes) Please fill in Checklist 7 for verifying public procurements.

Justification

Infrastructure and works were foreseen in the latest valid application form or prior approval of the relevant programme body was granted.

Justification

Infrastructure and works are clearly linked to the project.

Justification

Providers of infrastructure and works are external to the project partnership.

Justification

Infrastructure and works are recorded in the fixed assets register or in the inventory register.

Justification

As a legal basis a written contract (or document of equivalent probative value) exists.

Justification

The contractors/sub-contractors have not changed during the duration of the respective infrastructure and works.

YES NO

Justification

Invoices or documents of equivalent probative value are in line with the contract(s) or, where applicable, the selected offer in terms of amount and nature.

e.g., Inspected invoices and documents of equivalent probative value to verify that they are in accordance with the contract(s) or selected offers.

YES NO

Justification

Infrastructure and works were implemented in the programme area (Costs for infrastructure and works outside the programme area are not eligible).

YES NO

Justification

The land and/or building where the infrastructure and works were implemented is in the ownership of the beneficiary OR the beneficiary has the use of it and proper long-term legally binding arrangements between the beneficiary and the owner of the land/building in order to ensure the accomplishment of durability (including maintenance requirements).

YES NO

Justification

Infrastructure and works exists or evidence of work in progress is available.

e.g. Inspected photo documentation, inspected On-th -spot check documentation

YES NO

Justification

Information on infrastructure and works in construction logbooks or descriptions is consistent with procurement documentation.

YES NO

Justification

The investment documentation required for the implementation of the infrastructure and works is available.

e.g. Inspected Building permit

YES NO

Justification

Infrastructure and works expenditure has not already been financed by other EU or third part subsidies and/or has not already been depreciated.

YES NO

Justification

Where applicable, infrastructure and works realised by the project must respect the relevant publicity requirements (see Part 6 – Communication and Visibility, Chapter 3.3.1.2 – Billboards and plaques)

YES NO N/R

Justification

(in the case of infrastructure and works that are NOT exclusively used for the project):

The share allocated to the project is plausible; i.e., calculated according to a fair, equitable and verifiable method.

In case of infrastructure and works being part of a larger infrastructural investment funded by other sources, the part realised by the Interreg Programme SI-AT project must be clearly and univocally identifiable (e.g. project activities that are financed from the project, percentage of the total contract value);

e.g. Verified that only a share of the expenditure is allocated to the project and that this share is calculated according to a fair, equitable and verifiable method.

YES NO N/R

Justification

6.1.6 COMPLIANCE WITH INFORMATION AND PUBLICITY REQUIREMENTS AND OTHER EU RULES CHECKLIST

6. Compliance with information and publicity requirements and other EU rules Checklist

6.1 Compliance with information and publicity requirements

Criteria – Real costs [according to Annex IX CPR and Articles 46, 47 and 49(6) CPR].

Information and publicity rules of the EU were complied with.

e.g. Inspected project publicity items, including brochures, agendas of conferences, studies and deliverables to ensure they meet the publicity requirements outlined in Annex XII CPR.

YES NO

Justification

All communication and visibility material is made available upon request, and use of such material is granted to the Union.

e.g. Communication and visibility material has been inspected and contains Union rights of use according to Article 47 CPR.

YES NO

Justification

6.2. Compliance with other EU rules

[according to Article 3 of the Treaty on the European Union (TEU)]

Based on available information there is no evidence that the project activities do not comply with the EU horizontal principle of sustainable development.

e.g. Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.

YES NO

Justification

Based on the available information there is no evidence that equipment purchased does not comply with EU and national legislation in terms of environmental impacts, required permits, etc.

e.g. Verified based on my professional judgement as a controller that compulsory requirements set by the EU and national legislation related to respective equipment are fulfilled (e.g., environmental impacts, permits, etc.).

YES NO N/R

Justification

Based on the available information there is no evidence that infrastructure and works do not comply with EU and national legislation in terms of environmental impacts, required permits, etc.

e.g. Verified based on my professional judgement as a controller that compulsory requirements set by the EU and national legislation related to respective infrastructure and works are fulfilled (e.g., environmental impact assessment, building permissions, etc.).

YES NO N/R

Justification

Based on the available information, there is no evidence that the project activities do not comply with the EU horizontal principle of gender equality and non-discrimination.

e.g. Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.

YES NO

Justification

If project partner has no activities assessed as State Aid relevant, activities are in line with the AF and do not raise any new issues.

e.g. Compared the partner report to the AF and verified that activities are in line with the AF and do not raise any new issues.

Controller is required to notify the JS/MA if they suspect that certain activity may qualify as State aid relevant.

YES NO N/R

Justification

6.1.7 PUBLIC PROCUREMENT CHECKLISTS

7.a Contracting amounts below EUR 10.000 (excl. VAT)

(applicable to all types of beneficiaries – to be filled in only once for all contracts)

There is no evidence of artificial splitting of the contract objective/value.

YES	NO	N/R
-----	----	-----

Justification

In case of in-house contracting and contracts for the cooperation between public bodies, requirements specified in Part 4 (Eligibility of Expenditure, Chapter 3.4 – Exemption from procurement rules) of the programme manual are fulfilled.

YES	NO	N/R
-----	----	-----

Justification

Results, comments, recommendations, points to follow-up (if any).

Provide a short description (if any)

7.b Contracting between EUR 10.000 (excl. VAT) and the threshold set by the applicable EU or national rules.

For those beneficiaries not falling under the scope of procurement rules this section is to be filled in from EUR 10.000 and above.

(applicable to all types of beneficiaries – to be duplicated and filled in for each contract)

Title of the procurement:

Title of the procurement:

Type of procurement

Justification

Name of purchased services/work/supply

Name of purchased services/work/supply

Name of contractor

Name of contractor

Total amount as per contract (excl. VAT)

Total amount as per contract (excl. VAT)

Adequate market research was performed and was duly documented (e.g. at least two different offers requested).

Justification

There is no evidence of artificial splitting of the contract objective/value.

YES NO

Justification

In case of in-house contracting and contracts for the cooperation between public bodies, requirements specified in Part 4 (Eligibility of Expenditure, Chapter 3.4 – Exemption from procurement rules) of the programme manual are fulfilled.

YES NO

Justification

If applicable, any amendment of the contract is in line with the applicable procurement rules without putting into question the validity of the initial procurement procedure.

Only in cases where a contract amendment/extension has been issued.

YES NO N/R

Justification

Is there a link between the beneficial owner of the contractor/subcontractor and the beneficial owner of the project partner.

To check possible conflict of interest.

YES NO

Justification

Results, comments, recommendations, points to follow-up (if any).

Provide a short description (if any)

7.c. Contracting amounts above the threshold set by the applicable national or EU rules (for institutions falling under the scope of application of the public procurement laws)

(to be duplicated and filled in for each contract)

Title of the procurement:

Title of the procurement:

Type of procurement

services works supply

Justification

Name of purchased services/work/supply

Name of purchased services/work/supply

Name of contractor

Name of contractor

Total amount as per contract (excl. VAT)

Total amount as per contract (excl. VAT)

The value of the procured works, goods or services is above the EU threshold.

YES NO

Justification

Procurement procedure chosen (open, restricted, negotiated, direct contracting, etc.).

Procurement procedure chosen

Channels/means chosen for publication

Channels/means chosen for publication

VAT number

VAT number

Contract reference number

Contract reference number

Date of contract

Date of contract

EU, national and any other applicable public procurement rules were observed, e.g.:

Complies with the applicable rules;

Publicity requirements were respected;

The principles of transparency, non-discrimination, equal treatment, effective competition have been complied with;

There was a clear distinction between selection and award criteria in the evaluation of the bids;

Selection and award criteria and required technical specifications and national permits are transparent, nondiscriminatory and ensure equal treatment;

Decisions are properly documented and justified;

No cases of actual or potential conflict of interest came to the attention of the controller, or the conflict-of-interest policy was followed where applicable.

YES NO

Justification

The procurement procedure is documented and available (If documentation is not required, please tick n.a. and provide an explanation in the comments section), e.g.:

Initial cost estimate made by the project partner to identify the applicable public procurement procedure;
Request for offers or procurement publication/notice;
Terms of reference (TOR);
Offers/quotes received;
Report on assessment of bids (evaluation/selection report);
Information on acceptance and rejection (notification of bidders);
Legal remedies / contradictory procedure / complaints;
The contract including any amendments and in line with the selected offer, etc.

YES NO N/R

Justification

There is no evidence of artificial splitting of the contract objective/value.

YES NO

Justification

In case of in-house contracting and contracts for the cooperation between public bodies, requirements specified in Part 4 (Eligibility of Expenditure, Chapter 3.4 – Exemption from procurement rules) of the programme manual are fulfilled.

YES NO

Justification

If applicable, any amendment of the contract is in line with the applicable procurement rules without putting into question the validity of the initial procurement procedure.

Only in cases where a contract amendment/extension has been issued

YES NO N/R

Justification

If the partner organisation decided to award the contract directly (negotiated procedure without prior publication), the decision is justified and documented.

For direct awards because of:

- Urgency: it is proven that the urgency is due to unforeseeable circumstances.
- Technical/exclusivity reasons: it is ruled out (based on objective evidence) that any other supplier is capable of providing the services., etc.

Justification

The invoices have been issued and payments have been made in respect of the products, services and works delivered and the tender (in terms of nature, procurement budget and the amounts fixed in the contract/accepted offer).

Justification

Is there a link between the beneficial owner of the contractor/subcontractor and the beneficial owner of the project partner.

To check possible conflict of interest.

Justification

Beneficial owners, directors and institutions (service providers) are not included in national and/or EU enforcement and sanctions lists.

(This has to be checked only for public procurements above EU threshold).

Justification

Results, comments, recommendations, points to follow-up (if any).

Provide a short description (if any)

6.2 NC CHECKLISTS – ON THE SPOT CHECK VERIFICATION (STANDARD PROJECT)

8. On-the-spot checklist

Location of the On-the-spot check

Location of the On-the-spot check

Date of control

Date of control

Attendance list

(uploaded under attachments in Jems)

Reports subject to control

Reports subject to control

Total confirmed amount in EUR of reports that are the basis of controls

Total confirmed amount in EUR

General Questions

Does the documentation presented by the beneficiary correspond or is identical to the one that was included in individual reports and uploaded to the information system (all the documents, whether invoices or supporting documents)?

YES NO

Justification

Is the archive for the documentation set in place and available for control?

YES NO

Justification

How many public co-financed operations runs in parallel to the project by the respective partner organisation?

(Check according to the uploaded partner self-declaration – risk factor)

Insert the number of projects

Have the statements provided in the reports been verified (e.g. self-declarations)?

YES NO

Justification

What mechanisms (internal/external control/audit) does the project partner use to rule out double funding and conflict of interest?

short description of internal procedures

Is the project progress in line with the project reports?

YES NO

Justification

Are at the on-the -spot check detected some activities/use of investments that could be State Aid relevant but have not been detected before signing the ERDF Subsidy contract or during previous administrative controls.

YES NO

Justification

Accounting questions

Has the PP separate accounting records, or an accounting code for the project and does it correspond to the information received in the context of the administrative controls?

YES NO

Justification

Questions by cost categories

Is it ensured, that employees co-financed through the project are not exceeding 100 % of their working time?

(Number of projects in which a single employee is involved and the method of disbursement)

Justification

Are there any changes of contractors / sub-contractors from the last submitted documents?

(Risk factor - for the public procurement above 10.000€)

Justification

Is the equipment/infrastructure and works at the location of the project partner or somewhere else? If elsewhere, the exact location should be given.

Justification

Is the construction finished? If not, it should be explained when the construction will be completed.

Justification

Do the purchases (services, equipment and infrastructure) comply with the contract/invoice?

Justification

Are the purchases (services, equipment and infrastructure) functional and are they used for project purposes?

Justification

Is the equipment/infrastructure and works registered in the register of fixed assets and equipped with inventory numbers (if applicable)?

Justification

Publicity Regulations

Does the project partner correctly use the rules of the program regarding communication and visibility requirements (use of logos, A3 poster, etc.)?

Justification

General comments, recommendations, points to follow-up; NOTE: deductions (if any) are allocated to the relevant cost categories.

Provide a short description

Description of findings, observations and limitations

Provide a short description

Conclusions and recommendations

Provide a short description

Follow-up measures for the next progress report

Provide a short description

6.3 NC CONTROL REPORT & CONTROL CERTIFICATE

Interreg



Sofinancirala
EVROPSKA UNIJA
Az EURÓPAI UNIÓ
támogatásával

Slovenija – Magyarország

Control Certificate

Control Finalised

Project acronym	
Project id (automatically created)	
Project implementation period	
Reporting period	
Partner Report Number	
Name of partner organisation in original language	
VAT number (or other identifier)	

Total eligible after control (in Euro)	
--	--

Based on the documents provided and my verification and professional judgement as a controller, regarding the eligible amount indicated in this Control Certificate, I confirm that:

- sampled expenditure is in line with European, programme and national eligibility rules and complies with conditions for support of the project and payment as outlined in the subsidy contract;
- sampled expenditure was actually paid except for costs related to depreciation and simplified cost options;
- sampled expenditure was incurred and paid (with the exceptions above under "b") within the eligible time period of the project and was not previously reported;
- sampled expenditure based on simplified cost options (if any) is correctly calculated and the calculation method is correctly applied;
- sampled expenditure reimbursed based on eligible costs actually incurred is either recorded accurately in a separate accounting system or has an adequate accounting code allocated. The necessary audit trail exists, and all was available for inspection;
- relevant EU/ national/ institutional and programme procurement rules were observed;
- EU and programme publicity rules were followed;
- co-financed products, services and works were actually delivered;
- sampled expenditure is related to activities in line with the Application form and the Subsidy contract.

I. Based on the documents provided, my verification and my professional judgement as a controller, I have NOT found any evidence of:

- infringements of rules concerning sustainable development including environment protection, equal opportunities and non-discrimination, equality between men and women and state aid;
- double-financing of expenditure through other financial source(s);

II. I hereby confirm that the verification of the project financial report was done precisely and objectively.

The control methodology and scope, control work actually done, and eligible and ineligible expenditure per cost category are documented in the Control report and Checklist (based on the programme template). Risk-based sampling was applied according to the applicable methodology.

In case of suspicion of fraud, it is reported using the specific programme template. I and the institution/department I represent are independent from the project's activities and financial management and authorised to carry out the control.

Designated control body responsible for verification	
Controller name	
Date (when certificate is generated)	

Control report

Control Finalised

1. Partner report	
Interreg programme	Interreg VI-A Slovenia-Hungary
Project acronym	
Project id (automatically created)	
Application Form version linked to partner report	
Project implementation period	
Reporting period	
Partner Report Number	
Partner Report first submission date	

1. Partner report

Partner Report last re-submission date

1.2 Format of supporting documents

Documents were made available to controller in the following formats (tick all that apply)

Type of partner report

2. Project partner

Name of partner organisation in original language

Partner number

Partner role in the project

3. Designated Project partner controller

Control institution/body/intermediate body responsible for the verification (filled automatically)

Controller name

Job title

Division/Unit/Department

Address

Country

Telephone number

E-mail address

Controller reviewer name (if applicable)

4. Verification

General methodology

Risk-based verification applied

4.1 Control timing	
Start of control work	
Date(s) of request(s) for clarifications, if applicable	
Date(s) of receipt of satisfactory answers, if applicable	
End of control work	

Overview of control work for current report (in Euro)						
Total declared by partner	Total included in control sample without flat rates added	% sampled from Total declared without flat rates	Total parked in current report	Total deducted by control	Total eligible after control for current report	% Total eligible after control / Total declared by partner

Overview of control deduction for current report, by type of errors (in Euro)										
Type of errors	Staff costs	Office and administrative	Travel and accommodation	External expertise and services	Equipment	Infrastructure and works	Lump sums	Unit costs	Other costs	Total
Flat rate from AF, if applicable										
Flat rates (if applicable)									0,00	0,00
Total	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

<p>5.a Description of findings, observations and limitations</p> <p>A description of the types of errors found and a reasoning on why it is an error. Also add: a clear specification of additional observations and limitations (if any) expressed about the eligibility of some expenditure.</p>
<p>5.b Follow-up measures from last certified report</p> <p>Follow-up measures implemented in current report should be explained here.</p>
<p>5.c Conclusions and recommendations</p> <p>The conclusion takes into consideration the above-mentioned observations/reservations. It also describes the measures implemented to solve the errors detected, and it provides recommendations, where possible, to avoid repetition of the same types of errors in the future.</p>
<p>5.d Follow-up measures for next partner report</p> <p>Follow-up measures to be implemented in the next progress report should be described in this section.</p>

Controller's signature (if applicable)	
Date (when report is generated)	
Controller name	

6.4 JS VERIFICATION CHECKLIST (STANDARD PROJECT)

6.4.1 JS VERIFICATION CHECKLIST

JS Verification checklist for Standard Projects

A - Activity Report

A1 - Project report identification

Project report number

Project report number

Reporting period start date

Reporting period start date

Reporting period end date

Reporting period end date

A2 - Highlights of main achievements

A2.1 - Has the project included a summary up to now highlighting the added value of cooperation, as well as the main achievements, written in an easily understandable, precise and engaging way?

YESNO

Justification

A3 - Overview of the outputs and results achievement

A3.1 - How is the project progressing with regards to programme output and result indicators?

On trackDelayedDedlivered

Justification

A4 - Project problems and deviations

A4.1 - Has the project indicated experiencing problems, issues, delays or deviations in the project progress report? If yes, could this impact the project implementation and are solutions being adopted to remedy the issues identified?

Justification

A5 - Target groups

A5.1 - Were the target groups involved in the project activities in this reporting period?

Justification

A6 - Work plan progress

A6.1 - How well is the project progressing in relation to the approved work plan, including communication objectives and activities?

Justification

A6.2 - How well is the project progressing in relation to the project specific objectives described in the application form?

Justification

A6.3 - Were all project partners involved in the delivery of planned activities?

Justification

A6.4 - How well is the project progressing in relation to delivery of its planned deliverables and project outputs?

Justification

A6.5 - Are the investments (if applicable) in line with the approved application form and properly progressing?

Justification

A7 - Project results

A7.1 - Is the project progressing towards their project results?

Justification

A8 - Horizontal principles

A8.1 - Does the project contribute to the horizontal principles as described in the application form (sustainable development, equal opportunities and non-discrimination, equality between men and women)?

Justification

A9 - Additional checks

A9.1 - Based on professional judgment, are there any additional elements concerning the project checked?

Justification

B - Financial overviews of the project report

B1 - Are all NC certificates available?

Justification

B2 - Are the deviations (if any) in the spending acceptable and in line with the allowed underspending?

Justification

B3 - Is the spending in frame of the cost categories in line with approved budget and within the flexibility rule?

YES NO

Justification

C - Final project report

C1 - Have all on-the-spot checks and site visits according to risk-based analysis been realised?

YES NO

Justification

C2 - In case of detected errors and irregularities, have all necessary procedures been applied?

YES NO

Justification

6.4.2 JS VERIFICATION CHECKLIST FOR INDICATORS

JS verification Checklist for Indicators - Standard projects

A1 - Project report identification

Project report number

Project report number

Reporting period start date

Reporting period start date

Reporting period end date

Reporting period end date

A2 - Overview of the outputs and results achievement

Are the reported values of indicators in line with the application form and the description in project report?

YES

NO

Justification

6.5 JS SAMPLE SITE VISIT VERIFICATION CHECKLIST AND REPORT (STANDARD PROJECT)

JS Sample Site Visit Checklist and Report

Project identification

Project start date

Project start date

Project end date

Project end date

Date and location(s) of the sample site visit

Date and location(s) of the sample site visit

Operational questions

Are the planned project outputs delivered? The LP/PPs present the actual state of outputs, difficulties with the implementation of the activities and further steps needed to deliver planned outputs.

Provide a short description

Are the planned project deliverables delivered? The LP/PPs present the actual state of deliverables, difficulties with the implementation of the activities and further steps needed to deliver planned deliverables.

Provide a short description

How are the target groups involved in the project activities?

Provide a short description

Cooperation questions

Does the LP perform appropriate management of the project or are there any problems?

Provide a short description

Do the partners cooperate in performing activities (how much are they involved/are there common activities/do all PPs know about overall project activities/how is the cross-border aspect assured during implementation)?

Provide a short description

Durability questions

How will the project outputs/deliverables be used after the project closure and by whom?

Provide a short description

Is the financial and personnel capacity of PPs maintaining the project (outputs/equipment/infrastructure) adequate?

Provide a short description

Communication questions

Have the PPs used all planned/or additional communication channels/tools to reach the target groups? Is the project promoted according to the planned communication objectives?

Provide a short description

Are the obligatory communication rules followed by all PPs?

Provide a short description

REPORT

Additional documents checked (if relevant)

Provide a short description

Main findings and deficiencies (if any)

Provide a short description

Further necessary measures (method and deadline for corrective actions)

Provide a short description

Attachments (e.g. list of participants, photos)

Explain where are the attachments in Jems

Date of the report

Date

6.6 MA VERIFICATION CHECKLIST (STANDARD PROJECT)

MA Checklist – Standard projects (IP SI-HU 2021-2027)

Project acronym

Project acronym:

Project report number

Project report number:

Reporting period start date

Reporting period start date:

Reporting period end date

Reporting period end date:

Requested ERDF in the project report (in EUR)

Requested ERDF in the project report (in EUR):

Is the project report verified by the JS as the sample chosen based on the RBMV?

YES	NO
-----	----

Are any additional elements for the project checked by the JS based on the professional judgement? If yes, please explain which and why?

YES	NO
-----	----

Are any expenditures reduced in the project report by the JS?

YES	NO
-----	----

Are any expenditures reduced in the partner reports by the Controllers?

YES	NO
-----	----

Are any expenditures verified by the Controllers based on the professional judgement? If yes, please explain which and why?

YES	NO
-----	----

Based on the documents provided and performed management verification within the Interreg programme Slovenia-Hungary 2021-2027, the Managing Authority can confirm that the eligible amounts after all verifications are in line with the European, programme and national eligibility rules and comply with conditions for support of the project and payment as outlined in the ERDF Subsidy Contract.

YES	NO
-----	----

6.7 MA CONFIRMATION OF PAYMENT FROM ERDF (STANDARD AND SMALL - SCALE PROJECT)

Interreg



Co-funded by
the European Union

Slovenia – Hungary

MA Confirmation of payment from ERDF

Project ID number	
Project acronym	
Project Report number	

Based on the documents provided and performed management verification within the Interreg programme Slovenia-Hungary 2021-2027, the Managing Authority can confirm that the eligible amounts after all verifications are in line with the European, programme and national eligibility rules and comply with conditions for support of the project and payment as outlined in the ERDF Subsidy Contract.

Total eligible amount after verification (in EUR)	
Partner contribution (in EUR)	
- public contribution (in EUR)	
- private contribution (in EUR)	
ERDF contribution (in EUR)	

The division of the ERDF contribution per project partner:

ERDF contribution for the whole project report (in EUR)	
LP (in EUR)	
PP1 (in EUR)	
PP2 (in EUR)	
PP3 (in EUR)	
PPx	

The payment of the corresponding ERDF contribution has to be made in favour of the following Lead Partner on his bank account for the whole project report:

Lead Partner of the payment	
Name of the Lead Partner	
Address	
Postal Code	
Town	
Country	
Lead Partner's bank	
Bank name	
Account number - IBAN	
BIC code (SWIFT)	
Postal Code	
Town	
Country	
Account owner	

Date: (date with hour)

Name Surname, Managing Authority

6.8 JS VERIFICATION CHECKLIST (SMALL-SCALE PROJECT)

JS Verification checklist for Small-scale Projects

Desk-based control

Project report number

Project report number

Reporting period start date

Reporting period start date

Reporting period end date

Reporting period end date

Sample site visit

Date and location(s) of the visit, title of event, if relevant

Date, location and title of event, if relevant

Reporting period start date

Reporting period start date

Reporting period end date

Reporting period end date

Operational questions

Are the planned project activities implemented and outputs reached?

YESNO

Justification

How are the target groups involved in the project activities?

Description for each target group

Cooperation question

Were all project partners involved in the delivery of planned activities?

YES NO

Justification

Durability question

How will the project partners ensure the durability of their cooperation?

Description

Horizontal principles

Does the project contribute to the horizontal principles as described in the application form (sustainable development, equal opportunities and non-discrimination, equality between men and women)?

YES NO

Justification

Financial overview

Does the project meet all the conditions and requirements for ERDF funding according to the small-scale project type?

YES NO

Justification

Comments

Main findings and deficiencies (if any).

Description

Attachments in case of sample site visit (e.g. list of participants, photos).

Explain where are the attachments in Jems

6.9 MA VERIFICATION CHECKLIST (SMALL-SCALE PROJECT)

MA Checklist – Small-scale projects (IP SI-HU 2021-2027)

Project acronym:

Project acronym::

Requested ERDF in the project report (in EUR):

Requested ERDF in the project report (in EUR)::

Is the project report desk-based verified by the JS as the sample chosen based on the RBMV?

YES

NO

Is the project report verified by the JS based on the on the spot check as the sample chosen based on the RBMV? If yes, please provide the date of this on the spot check.

YES

NO

Are any expenditures reduced in the project report by the JS? If yes, please provide the amount of the deducted expenditures and the reason why.

YES

NO

Based on the documents provided and performed management verification within the Interreg programme Slovenia-Hungary 2021-2027, the Managing Authority can confirm that the eligible amounts after all verifications are in line with the European, programme and national eligibility rules and comply with conditions for support of the project and payment as outlined in the ERDF Subsidy Contract.

YES

NO