

## Guidance for the Certification of Expenditure

Following the fact sheet 6.2 on the financial control system of the programme, the Member States will authorise first level control bodies (in the following "flc") responsible for verifying the legality and regularity of the expenditure declared by a project participant (in the following "PP").

Only on the basis of "certifications of expenditure" issued by these controllers and supported by progress reports, ERDF payments will be initialised to the projects.

The issuing of these certifications can be considered as the final result of the first level control. The flc-bodies shall make sure that the following **documents** were considered when implementing the first level control and therefore before issuing the certification of expenditure.

- the EU regulations (EC) No 1083/2006, 1080/2006 and 1828/2006
- the Operational Programme (laying down the framework of the "Alpine Space" Programme)
- the common eligibility rules of the "Alpine Space" Programme
- the model time sheets (are to be counterchecked by you in case of part-time assignments)
- the model listing of invoices (to be confirmed by you)
- the staff costs calculation sheet (to be used as basis for the calculation)
- the first level control check list (informing in detail about the control to be performed)

There are two models to be used to certify the expenses incurred during the implementation of the project:

1. **Regular certification of expenditure (coe)**: to be used to certify expenses that incurred during the project implementation on the level of one project participant and that will be born by the latter.

## Certification of Expenditure



2. **Certification of expenditure of Common Transnational Activities (CTA-coe)** (see also Fact Sheet 6.6.): to be used to certify expenses that arose on the level of one project participant who will share the expenses among other participants as indicated in the application form of the project (see section 4.1 "workpackage plan").

## Certification of Expenditure of Common Transnational Activities



Both models consist of 4 different parts:

1. **Identification of the First Level Control body** authorised on national level;
2. **Subject** of the first level control;
3. **8 points** confirming various aspects that have undergone the FLC ;
4. **Validation of the certification** (signature, seal/stamp of the authorised FLC body).

As there are only slight differences between the coe and the CTA-coe the first part of this guidance refers to the regular coe only – anyhow please consider that these comments are relevant for the CTA-coe too. The second part of this paper provides specific information on the CTA-coe.

As general rule each PP shall certify all expenses incurred within one Reporting Period in one coe.

# Certification of Expenditure



IDENTIFICATION OF THE FIRST LEVEL	
Name of the institution:	
Address of the institution:	
Name of the person in charge:	
SUBJECT OF THE FIRST LEVEL	
Acronym of the project:	
Reference n° of the project:	
Beneficiary (LP/PP institution):	
Address of the beneficiary:	
Reporting period:	
Expenditure reported and checked:	EUR
Included ineligible expenditure:	EUR
Revenues generated:	EUR
Eligible expenditure to be co-funded:	EUR
Thereof based on activities implemented outside the EU:	EUR

The FLC body shall be authorised on national level. Please make sure that the indicated **name, address and person in charge of the FLC** is coherent with this national authorisation. The competent national authorities will provide the Managing Authority with these authorisations.

**This data shall be the same as indicated in the Application Form (in the following "AF")!** In case of any changes, please make sure that the programme bodies are informed properly.

**Reporting Period:** shall be coherent with the Reporting Period fixed in the AF (sect. 6.2): all expenses incurred **within** this period shall be checked and - if eligible - confirmed with one exception: the period related to the staff costs will always deviate from the actual reporting period, as these are fixed for all projects: January-June (to be reported in autumn report) and July-December (to be reported in spring report). The earliest possible date of the eligibility of expenditures is the starting date of project implementation indicated in the AF (WP1) and the ending date no later than the project closure.

In all fields **digits** have to be inserted. **If not relevant 0,00 shall be indicated.**

**Only expenditure occurred outside the EU shall be indicated.** The projects were already asked to detail activities that are planned to be implemented outside the EU in section 6.3 of the AF. The expenses related to these activities have to be monitored carefully. These kinds of activities are mainly related to investments that are implemented outside the EU (like gauging stations – installed e.g. in Switzerland, Croatia) on behalf and on account of an EU PP. What is not to be considered as expenditure occurred outside are travels (e.g. to Switzerland or Liechtenstein).

**Eligible expenditure to be co-funded:** this is the total eligible amount resulting from the total expenditure reported and checked reduced by the ineligible expenditure and the revenues generated. Please make sure that this figure is calculated correctly!

**The national co-funding consists of public funds only and has been released:** it was defined on national level under which conditions public co-funding can be considered as "released". The details are outlined in fact sheet 6.12 "Public cost principle".

Please make sure that **place and date** are indicated when signing the coe

Place, date \_\_\_\_\_ Signature, seal/stamp of the authorised fllc body \_\_\_\_\_

As r  
CoE

The **versions currently** in use are dated 25/09/2008. Only the templates currently in force shall be used by the fllc-body.

**Signature and seal / stamp** shall match with the data inserted in the identification of the FLC body above. Please consider that any certification not properly signed and stamped will be rejected.

The **work package indication** shall be coherent with the indication in section 4 of the AF. This correspondence between the work package content and the actual CTA shall be checked.

The description of the **CTA-coe** shall be coherent with the indication in the AF. Please make sure that only those activities coherent with this description are certified.

The **implementing beneficiary** is the PP implementing the activities, pre-financing the expenses and therefore presenting the invoices . Please make sure that this PP is the one indicated in the AF as implementing PP.

### SUBJECT OF THE FIRST LEVEL CONTROL

Acronym of the project:

Reference n° of the project:

Work package concerned:

Description of CTA:

Implementing beneficiary:

## ➔ Specific information for project participants implementing CTA

The CTA-coe is to be supported by a **calculation sheet of CTA shares** to be filled in by the implementing PP.

**Alpine Space Programme**  
European Territorial Cooperation 2007 - 2013



### CALCULATION OF CTA SHARES - WP 3

Project participant implementing the CTA:	LP XY
CTA concerned:	WP3 CTA 1 - Project corporate design
CTA budget:	10.000,00
Total CTA expenses certified and reported:	9.980,00
Reporting period concerned:	01.10.2008 - 30.03.2009

	WP budget	share PP	certified expenses					
			total	staff	ext. experts	investments	gen. expenses	finan. charges
<b>Total</b>	<b>618.724,00</b>	<b>100,00%</b>	<b>9.980,00</b>	<b>6.000,00</b>	<b>3.980,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
LP	36.608,00	5,92%	590,49	355,00	235,48	0,00	0,00	0,00
PP 1	52.050,00	8,41%	839,56	504,75	334,82	0,00	0,00	0,00
PP 2	13.719,00	2,22%	221,29	133,04	88,25	0,00	0,00	0,00
PP 3	44.293,00	7,16%	714,44	429,53	284,92	0,00	0,00	0,00
PP 4	26.579,00	4,30%	428,72	257,75	170,97	0,00	0,00	0,00
PP 5	44.360,00	7,17%	715,53	430,18	285,35	0,00	0,00	0,00
PP 6	60.782,00	9,82%	980,41	589,43	390,99	0,00	0,00	0,00
PP 7	44.247,00	7,15%	713,70	429,08	284,62	0,00	0,00	0,00
PP 8	33.222,00	5,37%	535,87	322,17	213,70	0,00	0,00	0,00
PP 9	73.756,00	11,92%	1.189,68	715,24	474,44	0,00	0,00	0,00
PP 10	33.222,00	5,37%	535,87	322,17	213,70	0,00	0,00	0,00
PP 11	44.297,00	7,16%	714,51	429,56	284,94	0,00	0,00	0,00
PP 12	44.297,00	7,16%	714,51	429,56	284,94	0,00	0,00	0,00
PP 13	42.485,00	6,87%	685,28	411,99	273,29	0,00	0,00	0,00
PP 14	24.807,00	4,01%	400,14	240,56	159,57	0,00	0,00	0,00

The empty format will be sent by the JTS together with the progress report template six weeks before the deadline of the first progress report (see also fact sheet 6.10). This calculation sheet shall be used for the following progress reports too.

Only the cells in green have to be filled in. Information and data shall be coherent with the concerned CTA-coe and the AF. The calculation sheet will define the distribution of the certified CTA expenses among the partnership according to the work package budget and the subdivision of the expenditure by cost category.

The implementing PP shall send a copy of the CTA-coe together with a copy of the calculation sheet to all PP. On this basis the contributing PP shall provide the implementing PP with their financial contribution according to the calculated share.

## Procedures in case of deficiencies in the CoE

Deficiencies of certifications provided shall be corrected as follows:

1. An official written confirmation/explanation of the flc-body will be requested if:
  - The address of the PP is different from the one appearing in the AF;
  - " 0,00" is not indicated in the space where it should have been inserted;
  - The date of issue of the coe is not coherent with the reporting period (date prior to closure date of reporting period).
  
2. The certification will be **rejected and cancelled and (if relevant) corrected certifications shall be issued** if:
  - The name of the PP institution does not match with the AF without justification;
  - The FLC body is not authorised on national level;
  - The seal/stamp and/or signature are missing;
  - The seal/stamp and/or signature does not match with the indicated first level control body authorised on national level;
  - Both acronym of the project and reference number are missing or incorrect;
  - The indication of the reporting period is missing;
  - The indicated figures are incorrect respectively incoherent;
  - The certification is not based on the model provided by the programme.

The JTS will provide the LP (and the flc-coordinating body on national level) with a communication informing on the rejection and cancellation of the coe concerned. The flc-body shall reissue the coe which replaces the previous one within 5 working-days after the communication of the JTS. The new coe shall be sent together with a communication stating that this reissued coe replaces the cancelled one.