

# Guidance for the Certification of Expenditure

EUROPEAN TERRITORIAL COOPERATION



Following Fact Sheet 6.2 on the financial control system of the programme, the Member States will authorise first level control (FLC) bodies responsible for verifying the legality and regularity of the expenditure declared by a project participant (PP). Only on the basis of a "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 should ensure that the following **documents** are considered when implementing the first level control and 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 template time sheets (also to be counterchecked in case of part-time assignments)
- the template listing of invoices
- 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 templates 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 incurred during the project implementation by one project participant.

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 incurred by one project participant who will share the expenses among other participants as indicated in the project Application Form (AF) section 4.1 Work Plan.

Certification of Expenditure  
of Common Transnational Activities



Both templates consist of four different parts:

1. **Identification of the First Level Control body** authorised on national level;
2. **Subject** of the first level control;
3. **Eight points** confirming various aspects that have undergone the FLC ;
4. **Validation of the CoE** (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.

# Certification of Expenditure



## IDENTIFICATION OF THE FIRST LEVEL CONTROL BODY AUTHORISED ON NATIONAL LEVEL

Name of the institution:	
Address of the institution:	
Name of the person in charge:	

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 send this authorisation to the Managing Authority.

## SUBJECT OF THE FIRST LEVEL CONTROL

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

This data shall be the same as indicated in the AF. In case of any changes, please make sure that the programme bodies are informed.

**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. Please note that 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 the autumn reports) and July-December (to be reported in the spring reports).

Digits have to be inserted in all fields. If not relevant 0,00 shall be indicated.

**Only expenditure incurred outside the EU shall be indicated** as per indicated in section 6.3 of the AF. The expenses related to these activities have to be monitored carefully. These activities are mainly related to investments 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 outside the EU are travel expenditures (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 minus ineligible expenditures and revenues generated. Please ensure that this figure is correctly calculated!

**“The national co-funding consists of public funds only and has been released”.** The conditions under which public co-funding can be considered as "released" are explained in Fact Sheet 6.11.

- The reported expenses have not been (co-)funded by any other programme.
- The national co-funding of the expenses certified consists of public funds only and has been released.
- The first level control body issuing this certification is independent from the project implementation.

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

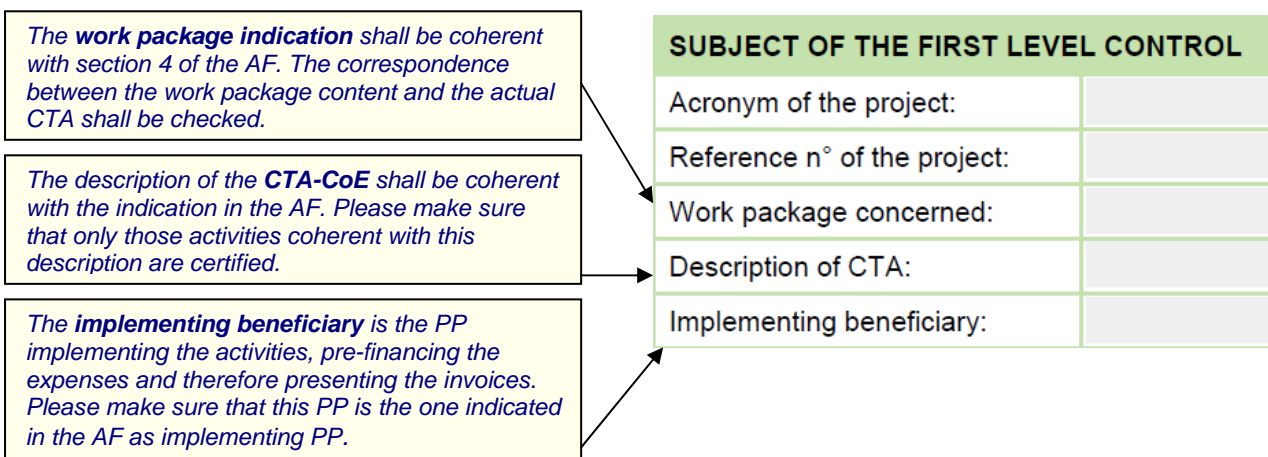
Place, date

Signature, seal/stamp of the authorised FLC body

The **version currently** in use is dated 25/09/2008. Only the template currently in force shall be used by the FLC-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.

## ➔ Specific information for CTA CoEs and PPs implementing CTA



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

Project participant (PP) implementing the CTA:											
											LP XYZ
CTA concerned:											
											CTA 1 Project Development
CTA budget:											
											40,000.00
Total CTA expenses certified and reported:											
Reporting period concerned:											
	WP budget	share PP	total expenses	total expenses on CC level					revenues	ineligible expenses	certified expenses
				staff	ext. experts	investments	gen. expenses	finan. charges			
<b>Total</b>	<b>67,961.00</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
LP	3,971.00	5.84%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 1	5,714.00	8.41%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 2	1,507.00	2.22%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 3	4,878.00	7.18%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 4	2,916.00	4.29%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 5	4,873.00	7.17%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 6	6,624.00	9.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 7	4,912.00	7.23%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 8	3,645.00	5.36%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 9	8,096.00	11.91%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 10	3,648.00	5.37%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 11	4,864.00	7.16%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 12	4,864.00	7.16%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 13	4,647.00	6.84%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PP 14	2,802.00	4.12%	0.00	0.00	0.00	0.00	0.00	0.00	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 template shall be used for the following progress reports too.

Only the un-protected cells 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 PPs. 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

**General rule: unless justified by FLC, PPs shall present only one CoE with incurred expenses per Reporting Period.**

Deficiencies of CoEs provided shall be corrected as follows:

1. An official written confirmation/explanation from the FLC-body will be requested if:
  - The name or address of the PP is different from the one appearing in the AF;
  - The name of the PP is correct but the department/section is different from the AF;
  - " 0,00" is not indicated in the space where it should have been inserted;
  - The date of signature is missing;In case of additional or corrective CoEs, an explanation on the reasons should be attached to the CoE.
  
2. The CoEs will be **rejected and cancelled and (if relevant) CoEs shall be re-issued** if:
  - The CoE is not based on the programme template;
  - The FLC body is not authorised on national level;
  - Both the acronym of the project and the project reference number are missing or incorrect;
  - The indication of the reporting period is missing or longer than the reporting period as in the AF;
  - The reporting period indicated is before the start, or after the end, of project eligibility.
  - The name of the PP institution does not match the AF without justification;
  - The eligible expenditure to be co-funded is missing or incorrectly calculated (i.e. wrong calculation of ineligible expenses, revenues, eligible expenditure and activities outside the EU);
  - The date of issue is prior to the end date of the reporting period;
  - The seal/stamp and/or signature are missing;
  - The seal/stamp and/or signature are not the same as those indicated for first level control body authorised on national level;

In case of re-issued or corrective CoEs, if the date of signature is not the current one (i.e. if the CoE has the same date as the rejected one) the CoE will be rejected.

The JTS will inform the LP (and the FLC-coordinating body on national level) on the rejection of the CoE concerned. The FLC-body shall reissue the CoE which replaces the previous one within five working-days after the communication of the JTS. The new CoE shall be sent together with a communication stating that the re-issued CoE replaces the rejected one.