

# Training on Expenditure Verification

ENI CBC MED Projects  
18 March 2021



# PROGRAMME TEMPLATES

## Applicable to all countries



# Expenditure Verification pack

1. EV Individual report (Annex 3.a)
2. EV Consolidated report (Annex 3.b)
3. Check List (Annex 2)
4. List of Factual Findings (Annex 4)
5. Report on fraud



1.EV  
Individual  
report

2.EV  
Consolidated  
report

## ! ANNEXES:

- Financial report (list of expenditure)
- Check list
- List of factual findings

<b>The total expenditure subject of this expenditure verification</b>  The amount is equal to the total amount of expenditure reported by you in the Individual Financial Report (annex 1).	EUR <x,xxx.xx>
<b>The total expenditure verified and Expenditure Coverage Ratio</b>  In case the sampling method to some heading or subheading of the budget has been applied, please indicate here for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative	EUR <x,xxx.xx <xx.xx%>
<b>Expenditure complying with requirements set in the expenditure verification procedures</b>  This amount represents the expenditure that, in our opinion, is <u>in compliance with the eligibility rules</u> of the Programme and requirements of the Grant Contract.	EUR <x,xxx.xx>
<b>Expenditure not complying with requirements set in the expenditure verification procedures</b>  This amount represents the expenditure that, in our opinion, is <b>not eligible</b> .	EUR <x,xxx.xx>
<b>[If applicable] The total revenues and contributions by third parties verified is:</b>	EUR <x,xxx.xx>
<b>[If applicable] The interest accrued on funds paid by the MA is:</b>	EUR <x,xxx.xx>
<b>[If applicable, and only in the final report] The profit deriving from a surplus of income over expenditures is:</b>  This amount represents the profit that, in our opinion, was generated by the project and thus <b>this amount should be deducted from the payment</b> .	EUR <x,xxx.xx>

Detailed breakdown of expenditure not complying, with the eligibility requirements is provided in the Annex 4 'List of factual findings'.

## HOW TO SUBMIT

## ACTORS INVOLVED

Lead  
Beneficiary

Project  
partners

LB's  
auditor

PPs'  
auditors

<b>Individual List of expenses</b>	<input checked="" type="checkbox"/> Through the MIS <input checked="" type="checkbox"/> Uploaded MIS	<input checked="" type="checkbox"/> Inserts Expenditures in the MIS	<input checked="" type="checkbox"/> Insert Expenditures in the MIS	<input checked="" type="checkbox"/> Check & Signs	<input checked="" type="checkbox"/> Check & Sign
<b>Individual EVR</b>	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent to the LB in original	<input checked="" type="checkbox"/> Sends to the CCP	<input checked="" type="checkbox"/> Send to the LB and CCPs	<input checked="" type="checkbox"/> Drafts & Signs	<input checked="" type="checkbox"/> Drafts & Sign
<b>Individual Lists of findings</b>	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent to the LB in original	<input checked="" type="checkbox"/> Sends to the CCP	<input checked="" type="checkbox"/> Send to the LB and CCPs	<input checked="" type="checkbox"/> Drafts & Signs	<input checked="" type="checkbox"/> Draft & Sign
<b>Check lists</b>	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent to the LB in original	<input checked="" type="checkbox"/> Sends to the CCP	<input checked="" type="checkbox"/> Send to the LB and CCPs	<input checked="" type="checkbox"/> Drafts & Signs	<input checked="" type="checkbox"/> Draft & Sign
<b>Consolidated EVR</b>	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent to the MA in original	<input checked="" type="checkbox"/> Sends to the MA		<input checked="" type="checkbox"/> Drafts & Signs	
<b>Consolidated List of findings</b>	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent to the MA in original	<input checked="" type="checkbox"/> Sends to the MA		<input checked="" type="checkbox"/> Drafts & Signs	
<b>Report on frauds</b>	<input checked="" type="checkbox"/> Sent in original to the MA			<input checked="" type="checkbox"/> Drafts & Signs and sends	<input checked="" type="checkbox"/> Draft & Sign and sends

## 4. List of factual findings

- A. General issues concerning the **management and control system**
- B. General issues concerning the **project**
- C. Specific issues concerning **eligibility of single cost** items in one interim package
- D. Other specific issues concerning **single cost** items in one interim package

[illegible]

# 5. Control check-list

- A. SUMMARY OF AMOUNTS AND TYPE OF VERIFICATION – expenditures
- B. FORMAL CHECKS – GC, VAT, financial report, etc.
- C. GENERAL ELIGIBILITY CRITERIA – payments, currency, taxes, etc.
- D. ALLOCATION TO ACTIVITIES AND BUDGET LINES – staff costs, travel and subsistence, investments or infrastructures, equipment, external expertise and services, preparatory costs, indirect costs.
- E. REVENUES
- F. INFORMATION AND PUBLICITY
- G. AUDIT TRAIL AND ACCOUNTING SYSTEM



**RISK  
INDICATORS  
PROCUREMENT**



# 6. Report on fraud

A. Typology of fraud

B. Scope of expenditure concerned by the fraud

C. Basis for suspected and/or established fraud

D. Potential impact of the suspected or established fraud outside the ENI CBC project

## REPORT ON SUSPECTED AND/OR ESTABLISHED FRAUD

financed in the framework of the ENI CBC Mediterranean Sea Basin Programme 2014-2020

[Name of Lead Beneficiary / Project partner - number and name]

Audit firm/Public officer organisation responsible for issuing the expenditure and revenue verification report:

Project Acronym and ref. number:

Project Title:

I hereby inform the Managing Authority of the ENI CBC MED Programme 2014-2020 that, based on the provided documents, on my verification and my professional judgement as auditor [or controller in the case of public officers], I have become aware [and/or] found evidence of suspected fraud [and/or] established fraud for the above-mentioned project beneficiary.

### 1. Typology of fraud

Please explain in detail the nature of suspected and/or established fraud that you wish to inform the Programme about

### 2. Scope of expenditure concerned by the fraud