Interreg – IPA CBC
Greece - Albania

Instructions

On how to fill in the

"Table of Verified Expenditures"

1. Introduction

The objective of this document is to provide general instructions and guidance on how the beneficiaries and the controllers will fill in correctly the "table of verified expenditures" file. The main scope of the "table of verified expenditures" template is twofold:

- To be used and signed by the beneficiaries in order to submit their expenditures to the designated controllers and
- To be filled in and signed by the controllers as the "main" verification procedure document

2. Structure of the "table of verified expenditures"

The section is divided into three (3) main parts:

1. The **"General data"** section

2. The **"Beneficiary's"** section" which includes two (2) sub-sections:

   a. Contractor's payment documents, where the beneficiary declares contractor's expenditures (one line per expenditure) filling in the relevant columns

   b. Beneficiary's payment documents, where the beneficiary declares his payments, matching each contractor's expenditure with project's deliverable

3. The **"FLC"** section", where the designated First Level Controller declares the eligible and the non - eligible expenditures, justifying his decision.

The above mentioned sections (2 & 3) concern all the six (6) categories of project's budget lines (staff, office & administrative, travel & accommodation, external expertise & services, equipment, infrastructure). The particularities of each section are described in the following paragraphs.

The beneficiary stamp and sign the table of expenditure and submit it to the FL controller accompanying by the relevant documentation (audit trail for each declared expenditure). The FL controller, at the end of the verification process,

signs the table of verified expenditures and submits it, together with the relevant FLC documents, to the beneficiary (partner).

2.1. General Data Section

In this section the beneficiary should give general information regarding the project and the specific request for verification (project's acronym, MIS code, Beneficiary title, start & end date of the reporting period, controller's name, etc.)

An <u>indicative</u> view of the "general data" section is provided in the following table:

A	Co-Operational Programme	GREECE-ALBANIA 2014-2020
B	Project Title	Improving water management and supply infrastructure via smart technologies, policies and tools
C	Project Acronym	SAVE_WATER
D	MIS code	5003112
E	Role of Beneficiary	Lead Beneficiary
F	Beneficiary Title	REGION OF IONIAN ISLANDS
G	Full Name of person in charge of Beneficiary	George Pappas
H	Verified Expenditure (Not including the expenditure of the current period)	0,00 €
I	Start date of Reporting Period	1/1/2018
J	End date of Reporting Period	30/6/2018
K	Certificate No.	1
L	Submission by the Beneficiary - Ref No:	28/08.07.2018
M	Controller's Full Name	Papaioannou Ioannis

2.2. Beneficiary's Section

2.2.1. Contractor's payment documents

This section must be filled in by the beneficiary and includes six (6) columns, as follows:

    a. <u>S/N</u>: The serial number per budget line is declared (i.e. 1,2,3, etc.)

b. <u>Invoice No</u>: The number of the invoice regarding the specific expenditure is declared

c. <u>Beneficiary's Name</u>: The name of the Beneficiary (contractor) is declared

d. <u>Type of invoice</u>: Five (5) different choices must be selected by the beneficiary (1. Invoice, 2. Services Receipt, 3. Paylist (staff), 4. Accounting Documents/Statements, 5. Other)

e. <u>Date of issue</u>: The date of invoice's issue is declared

f. <u>Total Amount of Invoice</u>: The total amount of the specific "type of invoice" is declared.

An <u>indicative</u> view of the "contractor's payment documents" section is provided in the following table:

CONTRACTORS' PAYMENT DOCUMENTS					
4. EXTERNAL EXPERTISE & SERVICES COSTS					
	Invoice No.	Beneficiary's Name	Type of Invoice	Date of issue	Total Amount of Invoice
1	127	ACTA S.A.	1. Invoice	10/4/2017	12.400,00 €
2	127	ACTA S.A.	1. Invoice	10/4/2017	12.400,00 €

2.2.2. Beneficiary's payment documents

This section must be filled in by the beneficiary and includes ten (10) columns, as follows:

a. <u>Date of Payment</u>: The date that the beneficiary (partner) had paid the relevant invoice is declared

b. <u>Payment type</u>: Five (5) different choices must be selected by the beneficiary (1. Payment Order, 2. Electronic money transfer, 3. Balance sheet, 4. Check, 5. Other)

c. <u>Net amount</u>: The net amount of the payment is declared

d. <u>VAT</u>: The VAT of the payment is declared

e. <u>Total</u>: The total amount (net amount + VAT) is declared

f. <u>Work package</u>: In this column the respective "Work Package" in which the specific expenditure is corresponding, according to the Application Form in force, needs to be declared (WPs: 1, 2, 3, 4, 5, 6)

g. <u>No. of Deliverable</u>: The 3 digit No. of deliverable (i.e. 1.2.4), according to the Application Form in force, is declared (i.e. 1.2.4: Work Package 1, Beneficiary 2, Deliverable number 4 of 1st WP)

h. <u>Deliverable Title</u>: The title of the specific deliverable, according to the Application Form in force, is declared

i. <u>Amount relevant to the action</u>: From the payment amount (above column "total"), the beneficiary declares the amount that corresponds to the specific deliverable (above column "No. of Deliverable")

j. <u>Justification/Previous submissions</u>: In this column the beneficiary declares (relevant amount) if the specific expenditure has been declared in a previous request for verification of expenditure

An <u>indicative</u> view of the "Beneficiary's payment documents" section is provided in the following table:

Date of Payment	Payment type	Net amount	VAT	Total	Work package	No. of Deliverable	Deliverable Title	Amount relevant to the action	Justification/Previous submissions
22/4/2017	4. Check	10.000,00 €	2.400,00 €	12.400,00 €	2	2.1.2	Promotion activities	8.000,00 €	
22/4/2017	4. Check	10.000,00 €	2.400,00 €	12.400,00 €	2	2.1.3	Publicity events	4.400,00 €	

Note: The sum of the amounts presented in the column "Amount relevant to the action", is the total request for verification submitted by the beneficiary.

2.3.   First Level Control (FLC) Section

This section must be filled in by the First Level Controller and includes three (3) columns, as follows:

a. <u>Eligible expenditure</u>: The eligible amount for the specific requested expenditure is declared

b. <u>Non Eligible expenditure</u>: The non - eligible amount for the specific requested expenditure is declared

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      c. <u>Comments:</u> The First Level Controller makes any kind of comments and justifies his decision according to which an expenditure considered as non - eligible

An <u>indicative</u> view of the "FLC" section is provided in the following table:

FLC		
Eligible expenditure	Non Eligible expenditure	Comments
8.000,00 €		
4.400,00 €		
12.400,00 €		

Note: The sum of the amounts presented in the column "eligible expenditure", is the total expenditures that have been deemed as eligible by the First Level Controller.