**Annex 8.1**

**Description of the national control system**

****

A stream of cooperation

**Responsible bodies for control, audit, irregularities and repayment, and national co-financing**

**Partner State:**

**Date:**

**The Danube Transnational Programme is setting up the management and control system based on the “Member States responsibility” control system model**

**The information in this questionnaire is requested:**

* **To identify the body or bodies designated to carry out control tasks**
* **To provide information on the control systems set up by the Member State/Partner State**
* **To set out a summary description of the management and control arrangements at programme level**
* **To identify the body or bodies designated to be responsible for  
   irregularities and repayment**
* **To identify the body or bodies designated to be responsible for carrying out  
  audit tasks**

**The same information is requested from ERDF Member States and from IPA and ENI Partner States - referred together Partner States - of the DANUBE Transnational Programme**



Programme co-funded by the European Union

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# GENERAL INFORMATION

|  |  |
| --- | --- |
| **1.1** | **Information submitted by the Partner State:** |
| **1.2** | **The information provided describes the situation on:** dd/mm/yyyy |
| **1.3** | **Responsible body submitting the information:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |

# CONTROL SYSTEM

# RESPONSIBLE BODY FOR CONTROL TASKS AT NATIONAL LEVEL

|  |
| --- |
| **Article 23 (4) of the Regulation (EU) No 1299/2013 (ETC Regulation)**  4. Where the managing authority does not carry out verifications under point (a) of Article 125(4) of Regulation (EU) No 1303/2013 throughout the whole programme area, or where the verifications are not carried out by or under the responsibility of the managing authority for those Member States and third countries or territories from which there are members participating in the EGTC in accordance with paragraph 3, each Member State or, where it has accepted the invitation to participate in the cooperation programme, each third country or territory shall designate the body or person responsible for carrying out such verifications in relation to beneficiaries on its territory (the 'controller(s)').  The controllers referred to in the first subparagraph may be the same bodies responsible for carrying out such verifications for the operational programmes under the Investment for growth and jobs goal or, in the case of third countries, for carrying out comparable verifications under external policy instruments of the Union.  The managing authority shall satisfy itself that the expenditure of each beneficiary participating in an operation has been verified by a designated controller.  Each Member State shall ensure that the expenditure of a beneficiary can be verified within a period of three months of the submission of the documents by the beneficiary concerned.  Each Member State or, where it has accepted the invitation to participate in the cooperation programme, each third country shall be responsible for verifications carried out on its territory. |

|  |  |
| --- | --- |
| **2.1.1** | **Please provide the contact details of the body appointed for setting up the control system at national level:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **2.1.2** | **If the responsible body is not appointed yet, please specify when this appointment is expected to take place:**  dd/mm/yyyy |

# INFORMATION ON THE CONTROL SYSTEM AT NATIONAL LEVEL

|  |
| --- |
| **PART A (from 2.2.1 to 2.2.6): to be filled in case of centralised control system**  **PART B (from 2.2.7 to 2.2.13): to be filled in case of decentralised control system** |

|  |  |
| --- | --- |
| **PART A**  **CENTRALISED CONTROL SYSTEM**  **In a centralised control system a central body is appointed at national level to carry out the control activities.** | |
| **2.2.1** | **Please provide the contact details of the designated controller (control body) if it is not the same as the institution in point 2.1.1:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **2.2.2** | **Please provide the date of the designation of the controller:**  dd/mm/yyyy |
| **2.2.3** | **Please provide the form of the designation of the controller (e.g. government decree):** |
|  |
| **2.2.4** | **Please specify at which level the Controller (control body) is appointed (e.g. national):** |
|  |
| **2.2.5** | **Is the appointed control body the same as the one being responsible to carry out verifications for the South East Europe Transnational Cooperation Programme 2007-2013?** |
| **YES**  **NO** |
| **2.2.6** | **For which EU Funded Programme(s) will the national control body be responsible (2007-2013 programmes and 2014-2020 programmes):** |
|  |

|  |  |
| --- | --- |
| **PART B**  **DECENTRALISED CONTROL SYSTEM**  **Control is carried out by a controller selected by the project partner from a shortlist established at national level beforehand or an independent controller (internal or external) proposed by the PP or controller selected /appointed in another manner who is then authorized at central level before the first expenditure is reported and validated** | |
| **2.2.7** | **Please provide the contact details of the designated controller (control coordination body) if it is not the same as the institution in point 2.1.1:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **2.2.8** | **Please provide the date of the designation of the control coordination body:**  dd/mm/yyyy |
| **2.2.9** | **Please provide the form of the designation of the control coordination body (e.g. government decree):** |
|  |
| **2.2.10** | **How will the selection of the individual controllers to project partners take place?** |
| The partner is free to appoint its controller, but this **must be authorised at central level.**  The partner is free to appoint its controller, but only from a **list of public and/or private control bodies established on national/central level beforehand.**  Other (please explain): |
| **2.2.11** | **In case of authorisation on a central level, is the body in charge of providing this authorisation the same as in point 2.2.7?** |
| **YES**  **NO** |
| **If NO, please specify the institution in charge:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **2.2.12** | **In case of creation of a shortlist, will it be elaborated by the institution mentioned in point 2.2.7?** |
| **YES**  **NO** |
| **If NO, please specify the institution in charge:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **2.2.13** | **Is the appointed control body the same as the one being responsible to carry out verifications for the South East Europe Transnational Cooperation Programme 2007-2013?** |
| **YES**  **NO** |

# DESCRIPTION OF THE NATIONAL CONTROL SYSTEM

|  |
| --- |
| **The same questions shall be filled by the Partner States setting up centralised control system and by the Partner States setting up decentralised control system.** |

|  |  |
| --- | --- |
| **2.3.1** | **DESCRIPTION OF THE CONTROL SYSTEM** |
| **2.3.1.1** | **Description of the control system**  Please describe the control system set up by your Partner State for the Danube Transnational Programme. |
|  |
| **2.3.2** | **ORGANISATION OF THE CONTROL BODY** |
| **2.3.2.1** | **Organisation chart and specifications of the functions of the units**  Please insert the organisation chart of the body carrying out control activities describing the allocation of tasks between or within the department/organization. |
|  |
| **2.3.2.2** | **Indicative number of staff**  Please give the indicative number of staff allocated to control activities in the organisation and number of staff allocated to control activities only for the Danube Transnational programme *(e.g. 10 controllers in the department/2 allocated to the DTP)* |
|  |
| **2.3.2.3** | **Separation of functions and independence of the controllers**  Please explain how your Partner State will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme.  If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of   * project management * the verification of the project expenditure and delivery of the products and services (according to Article 72 and in line with Article 125 of Regulation 1303/2013 and Article 23 of Regulation 1299/2013) * the sample checks on operations (Audit Authority and group of auditors according to Article 127 of Regulation 1303/2013 and Article 25 of Regulation 1299/2013) * project approval/Monitoring Committee representation (according to Articles 47 and 48 of Regulation 1303/2013)?   Please explain how your Partner State will ensure to check whether the controllers are free of conflict of interest in carrying out each assignment. |
|  |
| **2.3.2.4** | **Qualification of controllers / selection criteria for controllers**  Minimum requirements for the controllers (degrees, work experience, national qualifications, and/or registration in professional organisations) |
|  |
| **2.3.2.5** | **Control costs**  Who will pay for the control? Will it be financed by the Partner State or will the cost be borne by the Lead Beneficiary/Project partner and thus reported as eligible cost within the project? |
|  |
| **2.3.2.6** | **Quality Assurance**  Please describe how you will ensure that the requirements for control activities of the Danube Transnational Programme - in accordance with Article 125 of Regulation (EU) No 1303/2013 and Article 23 of Regulation (EU) No. 1299/2013 - are respected. |
|  |
| **2.3.2.7** | **Previous experiences in control activities**  Please specify previous experiences of the control body and its staff in control activities. (e.g. years of experience in performing control for EU Funded programmes, programme(s) controlled, changes/improvements to be applied for programming period 2014-2020) |
|  |
| **2.3.3** | **VERIFICATION OF OPERATIONS**  **(Article 125 of Regulation (EU) No 1303/2013** **and Article 23 of Regulation (EU) No 1299/2013)** |
| **2.3.3.1** | Description of the procedures for verification  Please describe the procedures to be followed by the controllers designated. The description shall cover the procedures related to administrative, financial, technical and physical aspects of verifications. |
|  |
| **2.3.3.2** | **On the spot checks**  Please describe the methodology followed for carrying out on the spot checks. In case on the spot verifications are carried out on a sample basis, please describe and justify the sampling method. |
|  |
| **2.3.3.3** | **Flowchart**  Please insert a flowchart describing the verification procedures |
|  |
| **2.3.3.4** | **Timeframe of verifications**  Please specify how you ensure that verification of expenditure can be carried out without delays. |
| **CP 5.3.8 Control System**  In principle, each Partner State should ensure that the expenditure can be verified within a period of two months from the submission of the documents by the project partners allowing for timely submission of PRs by the LB within a three months period from the end of each reporting period. |
|  |
| **2.3.3.5** | **Written procedures (reference to manuals/guidelines) issued for this work**  Please indicate if Procedures Manual(s)/Guidelines have been prepared for the use of staff performing control activities, the date of issuing the Manual/Guidelines and references. |
|  |

# IRREGULARITIES AND REPAYMENT

# RESPONSIBLE BODY FOR IRREGULARITIES

|  |
| --- |
| **Article 122 (2) of the Regulation (EU) No. 1303/2013 (CPR Regulation)**  2. Member States shall prevent, detect and correct irregularities and shall recover amounts unduly paid, together with any interest on late payments. They shall notify the Commission of irregularities that exceed EUR 10 000 in contribution from the Funds and shall keep it informed of significant progress in related administrative and legal proceedings.  (…..) |

|  |  |
| --- | --- |
| **3.1.1** | **Has the national body responsible for irregularities already been nominated?** |
| **YES**  **NO** |
| **If YES, please specify the institution in charge:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **3.1.2** | **If the responsible body is not appointed yet, please specify when this appointment is expected to take place:**  **{dd/mm/yyyy}** |

# DESCRIPTION OF THE PROCEDURES FOR IRREGULARITIES

|  |  |
| --- | --- |
| **3.2.1** | **Handling irregularities**  Please describe the procedure for detection and handling of irregularities in your Partner State in relation to the Danube Transnational Programme. |
|  |  |

# RESPONSIBLE BODY FOR REPAYMENT

|  |
| --- |
| **Article 27 (3) of the Regulation (EU) No. 1299/2013 (ETC Regulation)**  3. If the lead beneficiary does not succeed in securing repayment from other beneficiaries or if the managing authority does not succeed in securing repayment from the lead or sole beneficiary, the Member State or third country on whose territory the beneficiary concerned is located or, in the case of an EGTC, is registered shall reimburse the managing authority any amounts unduly paid to that beneficiary. The managing authority shall be responsible for reimbursing the amounts concerned to the general budget of the Union, in accordance with the apportionment of liabilities among the participating Member States as laid down in the cooperation programme. |

|  |  |
| --- | --- |
| **3.3.1** | **Has the national body responsible for repayment already been nominated?** |
| **YES**  **NO** |
| **3.3.2** | **If YES, please specify the institution and person:** |
|  | Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **3.3.3** | **If NO, please specify when this appointment is expected to take place:**  **{dd/mm/yyyy}** |

# DESCRIPTION OF THE PROCEDURES FOR RECOVERIES

|  |  |
| --- | --- |
| **3.4.1** | **Handling recoveries**  Please describe the procedure for handling recoveries in your Partner State in relation to the Danube Transnational Programme. |
|  |  |

# AUDIT TASKS AT NATIONAL LEVEL

# RESPONSIBLE BODY FOR AUDIT TASKS AT NATIONAL LEVEL

|  |
| --- |
| **Article 25 (1) of the Regulation (EU) No. 1299/2013 (ETC Regulation)**  1. The Member States and third countries participating in a cooperation programme may authorise the audit authority to carry out directly the functions provided for in Article 127 of Regulation (EU) No. 1303/2013 in the whole of the territory covered by a cooperation programme.  **CP 5.3.1: Institutions:**  The Audit Authority will be assisted by a Group of Auditors (GoA) comprising of representatives from responsible bodies of each Partner State. |

|  |  |
| --- | --- |
| **4.1.1** | **Has the national audit body already been nominated, i.e. the audit body responsible to nominate the member to the Group of Auditors?** |
| **YES**  **NO** |
| **If YES, please specify the institution in charge:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **4.1.2** | **If the responsible body is not appointed yet, please specify when this appointment is expected to take place:**  **{dd/mm/yyyy}** |
| **4.1.3** | **Has the national representative for the Group of Auditors (GoA) already been nominated?** |
| **YES**  **NO** |
| **If YES, please specify the institution and person:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |
| **4.1.4** | **If NO, please specify when this appointment is expected to take place:**  **{dd/mm/yyyy}** |
| **4.1.5** | **Is a clear separation within your Partner State of the bodies having responsibilities in the management and control of the programme assured (i.e. between national controllers and GoA members)?** |
| **YES**  **NO** |
| If **YES**, please mention the measures taken to assure the proper segregation of duties (provide an organisation chart if possible): |

# NATIONAL CO-FINANCING SYSTEM

# RESPONSIBLE BODY FOR NATIONAL CO-FINANCING TO THE TECHNICAL ASSISSTANCE BUDGET

|  |
| --- |
| **Danube TA Manual (Section 5.1.)**  […] The national TA contributions of the Partner States to the TA budgets (ERDF and IPA) per countries and per years are included in the **Annex 7.2** of the TA Manual.  The Partner States shall transfer their share of national TA contribution to Danube Programme Bank Account on a yearly basis – on request of the MA – for the following deadlines:   * The yearly national TA contribution for 2014 and 2015 shall be transferred in 3 months following the approval of the Danube CP; * From 2016, the national TA contributions shall be transferred by 31 January of the year concerned. […] |

|  |  |
| --- | --- |
| **5.1.1** | **Please specify the institution responsible to ensure the national TA contribution to the TA budget of the Danube Transnational Programme:** |
| Name of the institution: |
| Address: |
| Responsible person: |
| Phone: |
| E-mail: |
| Contact person: |
| Phone: |
| E-mail: |

# RESPONSIBLE BODY FOR NATIONAL CO-FINANCING TO THE PROJECTS

|  |
| --- |
| **Applicants Manual Part 2 - II.5. Financial capacity of project partners and national co-financing**  […] Under the Danube Transnational Programme, projects are co-financed by ERDF, IPA and ENI. The co-financing rate per partner is up to 85% for ERDF, IPA and ENI partners. The remaining budget (15%) can be covered by **state contribution** (where applicable) and/or own sources (can be public or private) of the project participant and/or other contribution (e.g. regional/local/other sources). […]  **State contribution has to be indicated in the AF only in case the Partner State provides national public contribution at state level for the projects selected by the Monitoring Committee, and therefore the amount is covered in total or partially by the state.** […] |

**The description on the “national co-financing system” (from 5.2.2) shall be filled in only in case the Partner State provides state contribution to the projects at partner level in certain percentage of the total eligible expenditure of the partner budget.**

|  |  |
| --- | --- |
| **5.2.1** | **Is there a national co-financing system for state contribution established in your Partner State?** |
| **YES**  **NO** |
| **5.2.2** | **If YES, please specify the institution in charge:** |
| Name of the institution: |
| Address: |
| Responsible person (to be contacted by the Managing Authority): |
| Phone: |
| E-mail: |
| Contact person (to be contacted by the project partners – information to the website): |
| Phone: |
| E-mail: |

# DESCRIPTION OF THE NATIONAL CO-FINANCING SYSTEM TO THE PROJECTS

|  |  |  |
| --- | --- | --- |
| **5.3.2** | **DESCRIPTION OF THE NATIONAL CO-FINANCING SYSTEM** | |
| **5.3.2.1** | **Description of the national co-financing system**  Please describe the national co-financing system for state contribution to the projects set up by your Partner State for the Danube Transnational Programme. | |
|  | |
| **5.3.2.2** | The national co-financing will be provided **automatically** for each Project Partner (PP) from the Partner State participating in the projects selected by the Monitoring Committee:  **YES**  **NO** |
| **5.3.2.3** | The national co-financing will be provided **only through national call for proposals** **for the PPs selected at national level** participating in the projects selected by the Monitoring Committee:  **YES**  **NO** |
| **5.3.2.4.** | If no is selected in 5.3.2.2 and 5.3.2.3, please describe how the national co-financing will be provided to the PPs: |
| **5.3.2.5.** | Grant contract will be signed between the national institution providing the state contribution and the PP:  **YES**  **NO** |
| **5.3.2.6** | If NO is in 5.3.2.5.selected, please describe the legal basis for the payment of the state contribution: |
| **5.3.2.7** | Please define the maximum rate of the state contribution compared to the PP budget (%): |
| **5.3.2.8** | Is the state contribution rate is the same for each PP? If not, please describe the different cases: |
| **5.3.2.9** | Is there a maximum amount of state contribution which can be provided at partner level? If yes, please provide the maximum amount: |
| **5.3.2.10** | Pre-financing will be paid to the PPs after the signature of the grant contract?  **YES**  **NO**  If yes, in which percentage/amount compared to the amount of the state contribution to be provided? |
| **5.3.2.11** | Please define at which phase of the project implementation the national institution will reimburse the state contribution to the PPs?  Reimbursement of state contribution to PP after validation of expenditure, i.e. the state contribution can be paid to the PP before the submission of the Application for Reimbursement by the LP to the MA/JS:  **YES**  **NO**  Reimbursement of state contribution to PP only after the Application for Reimbursement is approved by the MA/JS:  **YES**  **NO** |
| **5.3.2.12** | If only NO is selected in 5.3.2.11, please describe the system for the payment of the state contribution: |