



First level control in Poland

Financial Seminar

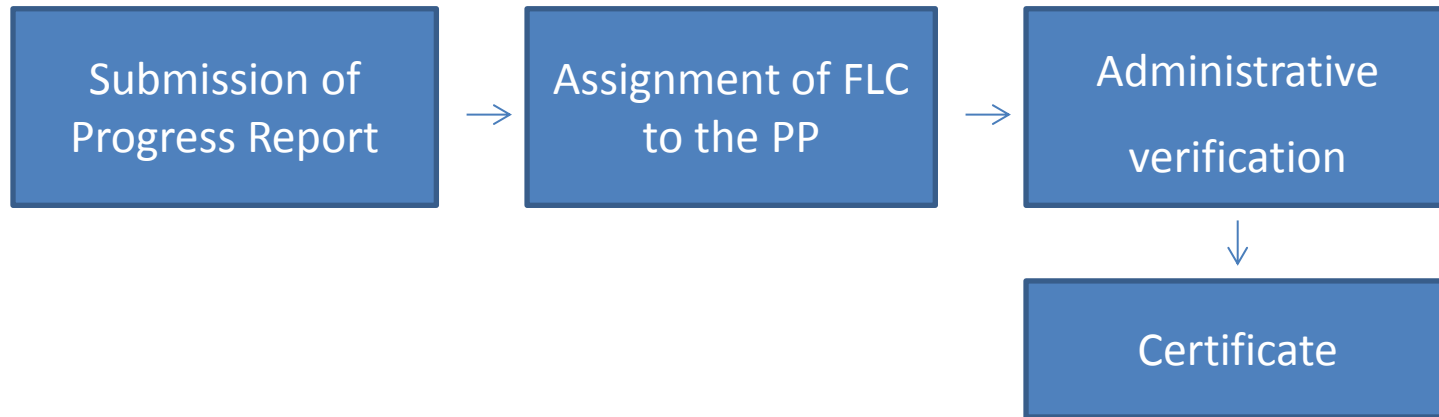
Hamburg | 30-31 January 2018

Łukasz Korpala, Center of European Projects, Warsaw

Basic information about FLC in Poland:

- Centralised FLC System:
 - Body designated at national level is the Center of European Projects (www.cpe.gov.pl)
 - PP does not need to obtain any further approbation of their controller
- Free of charge for PL Partners
- More than 120 PL PP (after 2 calls)
- National regulations: Guidelines for National Controller in European Territorial Cooperation programs 2014-2020

How the first level control is organised in practise



FLC checks the expenditures in compliance with:

- Programme Manual
- The applicable EU and national regulations (e.g public procurement)
- The approved application form/project (subsidy contract)

Documents required by the FLC „Starter pack”

- Application form, Subsidy contract, Partnership agreement, Partner report
- VAT status statement
- Internal regulations (concerning: remunerations, public procurement)
- Accounting policy, Accounting Plan
- Supporting documents regarding expenditure in the report

Supporting documents required by the FLC

Example no 1: Staff costs, part time with fixed percentage

- Employment/work contract or other equivalent employment document
- Job description specifying the tasks in the project
- Payslips or other documents of equivalent value documenting the gross employment costs
- Proof of payment of the gross employment costs listed above
- Staff costs tool

Example no 2: External Expert Study, nett value 6000 EUR

- Appliance of the **appropriate procurement rules**
- Documented **Bid at three rule** procedure (market research)
- **Interal Procedures** (if implemented)
- The **agreement/contract with the contractor**
- **Invoice** (description of the document which ensures clearly identification in accounting System + PL Accounting Act)
- **A copy of Handbook/Strategy** (proof of delivery, visibility rules)
- **Payment proof** (bank or cash statement/extract)
- **Printouts from the accounting system**

Example no 3: Travel to the Financial Seminar in Hamburg 😊

- authorisation of business trip + settlement of the travel (incl. **daily allowances**)
- **VAT invoices / bills for accomodation**
- **Tickets** (traditional or electronic, if applicable VAT invoice)
- **Agenda** of the meeting / seminar / conference
- **Insurance policy** with proof of payment
- In case of use private car or taxi, justification of such expenditure
- **Proof of reimbursement of costs to the employees where the employees made a direct payment for travel**

Most common mistakes which require further clarification and prolong the verification:

- Lack of information flow and cooperation between PP and LP and the PP and FLC (no ex-ante questions)
- Lack of communication inside Partner Institution
- Disorder (Chaos 😊) in the documentation submitted to the control
- Mistakes in calculations
- Late answers
- Lack of LP consent to the activities which were not previously planned in the project
- Large workload of PP employees

Most common mistakes which require further clarification and prolong the verification:

- Frequent changes in project budget
- Lack of participation in seminars/workshops/programme events,
- Lack of documents:
 - ❖ employment /work contracts and annexes, job descriptions calculations, accounting documents
 - ❖ procurement documentations, Internal procedures, proofs of delivery and payments
 - ❖ tickets, agendas
 - ❖ agreement/contract with the contractor
 - ❖ printouts from the accounting system

How to make the control smoother and faster for both parties:

- Attend the meetings organized by the MA and the FLC
- Check regularly BSR Programme and FLC websites
- Ask directly your FLC ex-ante questions
- **Put emphasis on working contacts with both LP and FLC**
- PL PP can use „Subsidiary material for the beneficiaries of the Interreg Program BALTIC SEA REGION 2014-2020”
- If possible, establish the two pairs of eyes principle in your organisation

How to make the control smoother and faster for both parties:

- Pay attention to all required signatures
- Keep the deadlines established by the FLC
- Use materials provided by the MA (e.g info-promo logos)
- Feel free to ask
- Inform about potential threats/problems
- FAQ mailbox for PP flcbsr@cpe.gov.pl

Thank you very much for your attention

Łukasz Korpala

Center of European Projects, Warsaw,

Phone + 48 22 378 31 55

e-mail: lukasz.korpala@cpe.gov.pl

www.cpe.gov.pl

