

Guidelines on the controlling of European Territorial Co-operation projects implemented by Danish beneficiaries

These guidelines are addressed to Danish beneficiaries participating in a project under the European territorial cooperation objective programmes 2014-2020, and addressed to Approved Accountants who, in accordance with article 23(4) of European-parliament and Council Regulation 1299/2013 of 17 December 2013 and §33 of Statutory order no 532 of 27 May 2014, have been designated as controller.

The guidelines cover the tasks of the controller in relation to expenditure declared by Danish beneficiaries participating in a project under:

The Baltic Sea Region programme 2014-2020

In Denmark the **national legal basis for the designation** of the controller is:

- Law on the administration of grants from ERDF and ESF (Chapter 4 in Act nr. 1599 of 20 December 2006).
<https://www.retsinformation.dk/Forms/R0710.aspx?id=27441>
- Statutory order on responsibility and competences regarding grants from ERDF and ESF. (Chapter 6 of Order no. 532 of 27 May 2014).
<https://www.retsinformation.dk/Forms/R0710.aspx?id=163421>

The **responsibility and task** of the controller is to verify that the co-financed products and services have been delivered and that expenditure declared by the beneficiaries has been paid and that it complies with applicable law, the operational programme and the conditions for support of the project.

When designated the controller is requested to familiarize with the applicable law, the operational programme and the conditions for support of the project. The controller shall implement the control of the activities through desk checks as well as through on the spot checks, also to verify the delivery of products and services.

For matters not covered by **eligibility rules** laid down in, or on the basis of, Articles 65 to 71 of Regulation (EU) No 1303/2013, Regulation (EU) No 1301/2013, in the Commission Delegated Regulation (EU) No 481/2014 or in Programme rules established jointly by the participating Member States, the **national rules** of the Member State in which the expenditure is incurred shall apply, ref. article 18(3) of Regulation (EU) No 1299/2013.

Referring to article 65(11) of Regulation 1303/2013 on “double financing” information on other projects financed by Structural Funds is available from the Danish Business Authority or the relevant ETC Joint Secretariat.

Regulation 481/2014 is covering specific rules on eligibility of expenditure for cooperation programmes with regard to the following expenditure categories: (a) staff costs; (b) office and administrative expenditure; (c) travel and accommodation costs; (d) external expertise and services costs; and (e) equipment ex-

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penditure. The article on staff costs is introduced by “Expenditure on staff costs shall consist of gross employment costs of staff employed by the beneficiary”.

Regarding the **national rules**, in Denmark the statutory order 586 applies. More regulations of the statutory order no 586 refer to the possibility or requirement of the managing authority of the individual programme to establish more specific instructions. In such cases the instructions of the individual European territorial cooperation programme, in this case the INTERREG VB Baltic Sea Region Programme, are valid, ref. above. If the instructions of the cooperation programme refer to national regulations, the Guidelines on projects financed by the Structural Funds can be used as a guide for interpretation:

- Statutory order on eligibility, accounts, auditing and control of grants from ERDF and ESF. (Order no. 586 of 3 June 2014).
<https://www.retsinformation.dk/forms/R0710.aspx?id=163580>
- Guidelines on projects financed by the Structural Funds
https://regionalt.erhvervsstyrelsen.dk/sites/default/files/regler_eu-medfinansiering_2014-2020_regionalfond_socialfond_290615.pdf

The regulations on **public procurement, state aid, equal opportunities and the environment** are of particular relevance. National regulations are available on:

- <http://www.kfst.dk/Offentlig-konkurrence/Udbud>
<https://www.retsinformation.dk/Forms/R0710.aspx?id=175507>
Public procurement is regulated by Danish Act on Public Procurement, law number 1564 of 15 December 2015
- <http://www.evm.dk/arbejdsomraader/regulering-og-konkurrence>
State Aid Regulations
- <https://www.retsinformation.dk/Forms/R0710.aspx?id=13072>
The Environment protection Act, no. 1757 of 22 December 2006 (incl. later amendments)
- <https://www.retsinformation.dk/Forms/R0710.aspx?id=20929>
Danish Act on equal Opportunities between Women and Men, Act no. 1527 of 19 December 2004 (incl. later amendments).

The **Programme rules** of the BSR Programme are available, particularly the Programme and the Programme Manual, on <http://www.eu.baltic.net>. Community rules regarding public procurement and state aid are available on the links to national regulations referred to above. Other **Community rules** are available on http://ec.europa.eu/regional_policy/en/information/legislation/regulations/.

If you as Danish beneficiary or designated Danish controller need further information do not hesitate to contact the Danish Business Authority (phone +45 35 29 17 68 // dithvi@erst.dk, phone +45 35 29 17 82 // kasthu@erst.dk) or the Programme Managing Authority/Joint Secretariat (phone: +49 381 45484 5281// info@eu.baltic.net).