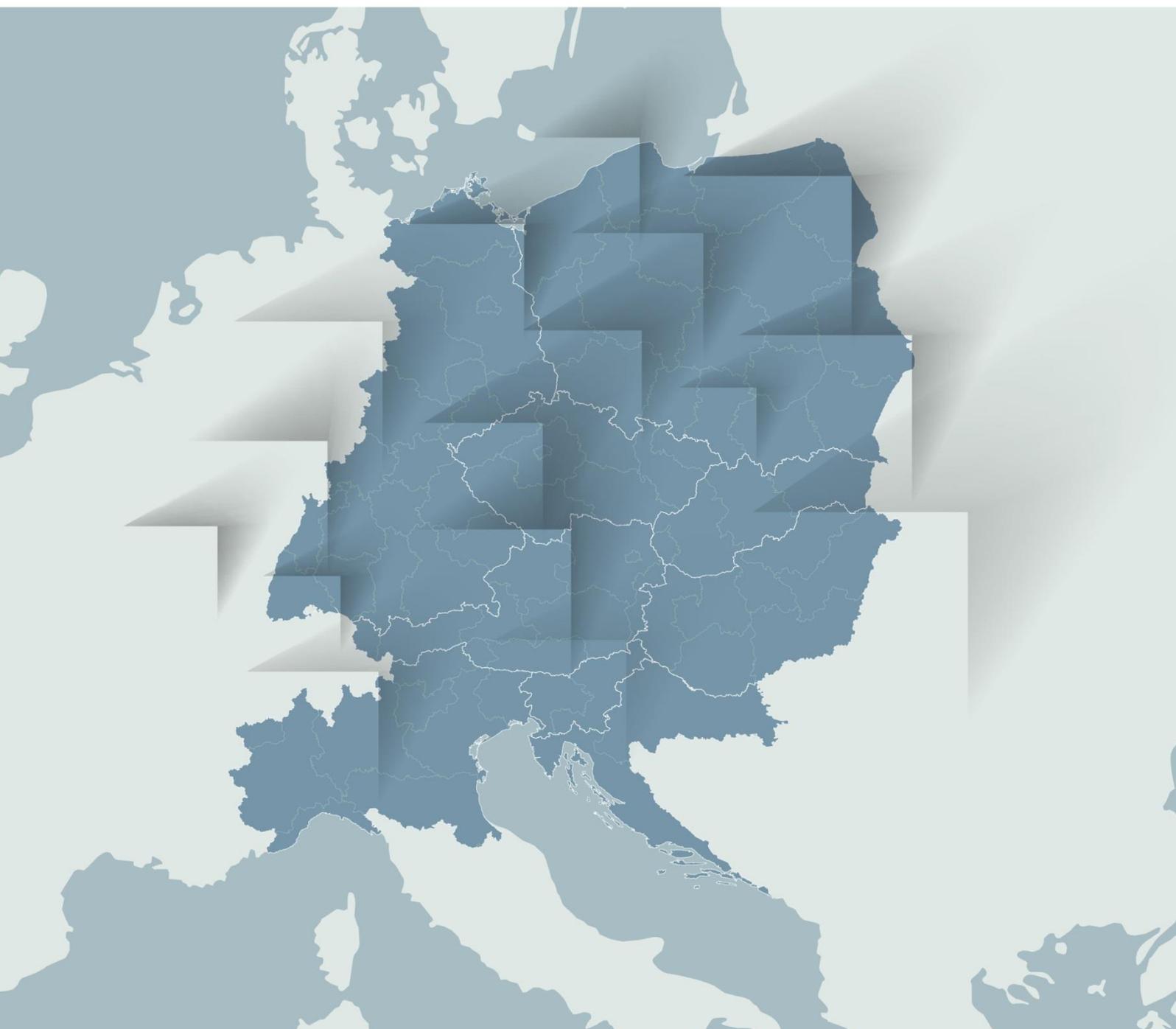


Financial Correction Report FACTSHEET

Reporting of ineligible expenditure detected
by the National Controllers after verification

Version 1
09 2017



1. General information

This factsheet is intended to provide technical instructions to the National Controllers on how to proceed when an ineligible expenditure is detected and the “ineligible” amount has already been verified in a control certificate that was already included in a previous Progress Report and paid by the Certifying Authority (CA). The procedure here described will allow the Joint Secretariat (JS) to take the necessary action(s) with regard to the unduly paid funds.

2. Procedure

When during checks performed by the National Controller an ineligible expenditure is detected with regard to expenditure which has already been validated in a previous reporting period and paid by the Certifying Authority, the JS has to be informed promptly. The National Controller is to fill in the Financial Correction Report (FCR) available on the Programme’s website. Please click on “Factsheet” under the following link: <http://interreg-central.eu/Content.Node/implement/documents.html#830>. The FCR template is an Excel[®] file. The controller is to fill in one FCR per Project Partner and Progress Report¹ and to send the FCR to the JS, informing about the ineligible amount, immediately after it has been detected.

The communication is to first be sent to the following email addresses: valic@interreg-central.eu

The report will then be examined by the JS and a financial correction will be included in the eMS by the JS. The JS will then request the National Controller to send the hard copy of the financial correction report to the following address:

CENTRAL EUROPE Joint Technical Secretariat
Kirchberggasse 33-35/11
1070 Vienna - Austria

Where some of the information, in particular information concerning the practices employed in committing the irregularity and the manner in which it was discovered, is not available or needs to be rectified, the missing or correct information should be provided through a follow-up report.

Attention!

It is to be noted that the amount discovered as “ineligible” should not be deducted by the National Controller her/himself in the Reporting Period under review. However, the National Controller is to provide the information on the detected irregularity in the relevant section of the Control Report.

¹ Please refer to the following examples:

- in case an ineligible amount is detected relating to PR1 and affects the LP, then one FCR is to be filled in;
- in case an ineligible amount affects PP4 in PR2 and PR3, then two FCRs are to be filled in, i.e. one FCR for PP4 concerning PR2 and one FCR for PP4 concerning PR3;
- in case an ineligible amount affects PP2 and PP5 in PR4, then two FCRs are to be filled in, i.e. one FCR for PP2 concerning PR4 and one FCR for PP5 concerning PR4.