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**INTERREG V-A COOPERATION PROGRAMME:**

**GREECE – ITALY 2014-2020**

**CCI: 2014TC16RFCB020**

**DESCRIPTION OF THE MANAGEMENT AND CONTROL SYSTEM**

**2018**

## INTRODUCTION

The Management and Control System (MCS) of the Cooperation Programme INTERREG V-A "Greece-Italy" 2014-2020 has been designed and implemented by the Managing Authority of the Programme in cooperation with the competent Programme and National Authorities. It has been based, to some extent, on the MCS of the "Greece -Italy" Programme of the previous programming period (2007-2013) and it has taken into account the requirements of the Regulations of the new programming period (2014-2020), concerning cooperation programmes between Member States.

The present description of the **Management and Control System** (hereinafter MCS) provides detailed information on the principles, rules and procedures which govern the implementation of the Cooperation Programme INTERREG V-A "Greece-Italy 2014-2020 (hereinafter Programme) both at Programme and project level.

The Description of the Management and Control System provides for:

- ❖ a description of the functions of each body involved in management and control, and the allocation of functions within each body;
- ❖ compliance with the principle of separation of functions between and within such bodies;
- ❖ procedures for ensuring the correctness and regularity of expenditure declared;
- ❖ computerized systems for accounting, for the storage and transmission of financial data and data on indicators, for monitoring and for reporting;
- ❖ arrangements for auditing the functioning of the management and control system;
- ❖ systems and procedures to ensure an adequate audit trail;
- ❖ the prevention, detection and correction of irregularities, including fraud, and the recovery of amounts unduly paid, together with any interest on late payments.

The Description of the MCS, accompanied by Annexes, contains templates, lists, guidelines and all required information. Overall, the description of the MCS maybe reviewed in case of major changes suggested by the competent Programme and National authorities.

## Legal Framework

The Management and Control System is developed in accordance, with:

- Regulation (EU) 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action,
- Regulation (EU) 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund (ERDF) to the European territorial cooperation goal
- Regulation (EU) 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 and
- The Commission Implementing Decision C(2015) 9347/15-12-2015 on the approval of the Interreg V-A Greece- Italy Cooperation Programme.

## Abbreviations

AA	Audit Authority
CA	Certifying Authority
CP	Co-operation Programme
TP	Thematic Priority
CBIP	Cross Border Info Point
ERDF	European Regional Development Fund
ETC	European Territorial Cooperation
EU	European Union
FLC	First Level Control
GoA	Group of Auditors
ICT	Information and Communication Technology
JMC	Joint Monitoring Committee
JS	Joint Secretariat
LP	Lead Beneficiary (Lead Partner)
MA	Managing Authority
MCS	Management and Control System
MIS	Monitoring Information System
NA	National Authority of the partner Country
PP	Project Partner (beneficiary)

## Glossary

A wide range of terms that may create problems in understanding the documents are listed below. Even if not covering them all, a general glossary of the most common terms used when dealing with financial control matters is herewith presented:

<b>Cooperation Programme (CP)</b>	Document submitted by the Managing Authority and adopted by the Commission, setting out a development cooperation strategy between Greece and Italy with a coherent set of priorities, to be carried out under the ERDF .
<b>Shared Management</b>	Method of implementation of the EU budget where certain implementation tasks are delegated by the European Commission to the Member States.
<b>Monitoring Committee (MC)</b>	A Joint Committee set up by the participating countries in order to monitor the implementation of the Programme in agreement with the Managing Authority.
<b>Single Managing Authority (MA)</b>	The Body designated by the Participating Countries for managing the Cooperation Programme, in accordance with the principle of sound financial management, carrying out the functions set out in Article 72 and 125 of Regulation 1303/2013 and article 23 of Regulation 1299/2013
<b>Joint Secretariat (JS)</b>	The Body set up by the Managing Authority after a consultation with the Member States in accordance with art. 23 of Regulation 1299/2013.
<b>Single Audit Authority (AA)</b>	The Body designated by the Participating Countries, functionally independent by the MA and CA, to ensure that audits are carried out on the proper functioning of the MCS of the Programme and on appropriate sample of operations on the basis of the declared expenditure. In this context, the AA shall be responsible for carrying out the functions envisaged in articles 25 of Regulation 1299/2013 and 127 of Regulation 1303/2013 and will be assisted by a Group of Auditors (GoA) comprised by a representative from each partner state in the CP.
<b>Single Certifying Authority (CA)</b>	The Body, designated by the Participating Countries for certifying statements of expenditure and applications for payment before being sent to the Commission. In this context, the CA shall carry out the functions envisaged in article 127, of Reg. 1303/2013 and article 25 of Reg. 1299/2013.
<b>Controllers</b>	Bodies or persons responsible for verifying the legality and regularity of the expenditure

	declared by each beneficiary participating in a project financed by the Programme, according to Article 23 (4) of Reg. 1299/2013 and Article 125 (4) of Reg. 1303/2013.
<b>National Authority (NA)</b>	The public body responsible for Programme coordination in Italy.
<b>Management Information System</b>	The system for recording and storing, in computerised form, data on each operation necessary for monitoring evaluation, financial management, verification and audit, including data on individual participants in operations where applicable, according to article 125 (2d) of the Regulation 1303/2013.
<b>EU contribution</b>	The Union co-financing rate attributed to the Programme
<b>EU 2020</b>	A 10-year strategy proposed by the European Commission setting out the Agenda for Smart, Sustainable, and Inclusive Growth.
<b>National Co-financing</b>	The National co-financing rate attributed to the Programme, by the Participating Countries either provided by the State budget or as Own Contribution by the Project Beneficiaries.
<b>Operation</b>	A project selected by the MC to contribute to the objectives of the programme, according to article 2(9) of the Regulation 1303/2013. It is also noticed that the term "project", which can often be encountered refers to the term "operation".
<b>Beneficiary</b>	A public or private body responsible for initiating and implementing operations under the Programme.
<b>Lead Beneficiary</b>	The Beneficiary designated by all Beneficiaries involved in an operation regarding the Programme to take up the tasks described in article 13 (2) of the Regulation 1299/2013.
<b>Irregularity</b>	Means any breach of Union law, or of national law relating to its application, resulting from an act or omission by an economic operator involved in the implementation of the ERDF Funds, which has, or would have, the effect of prejudicing the budget of the Union by charging an unjustified item of expenditure to the budget of the Union.
<b>Financial Correction</b>	The cancellation of the entire or part of the Public contribution to an operation or the Programme, in connection with individual or systemic irregularities detected in operations or the Programme respectively.