



Special EU Programmes Body
Foras Um Chláir Speisialta An AE
Boord O Owre Ocht UE Projects

First Level Control INTERREG IVB and IVC

Northern Ireland Eligibility Guidelines

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Verification

- **Administrative (Vouching)**
 - Legality and Regularity of expenditure
 - Line by Line review of all expenditure: 100%
 - Eligibility of Expenditure
 - Evidence of Payment
- **Financial**
 - Accounting System
 - Actual Payment
 - Income
- **Technical**
 - Audit Trail
 - Approvals from Relevant Statutory Bodies
- **Physical**
 - Outputs
 - Record/ Documentation Retention
 - Structure/Building/Other Capital Items

Documentation for Verification

- **Staff related expenditure**
 - Payroll P11
 - Contract of Employment
 - Timesheets (where required)
 - Travel & Subsistence documents
- **Goods and Services**
 - Original Invoices
 - Procurement; Legal requirements
 - Advertising/invitations
 - Specification
 - quotes/tenders
 - Scoring & Contact Award Decision
- **Financial**
 - Bank Statements
 - Accounting System Records
 - Audited Accounts
- **Evidence of Compliance with Regulations and Guidance**
 - Publicity
 - Hospitality
 - Attendance/Meeting records and minutes

Original Documentation

Eligible Expenditure

Member State Guidance

- Grant Letter of Offer / Conditions of Contract
- Original Documentary Evidence
- Actually incurred and Paid
- Solely for the Purpose of the Project
- Real Expenditure capable of Verification
- Legal
 - Staff; Legally appointed; Contractual Entitlement
 - Goods & Services: Public Procurement Rules
- Value for Money

Eligible Expenditure

Member State Guidance

- Strictest Rule/Interpretation Applies
- Salaries and Wages
- Travel and Subsistence
- Overheads
- Capital Assets
- Consultants/Experts
- Hospitality
- Recoverable Costs
- Conflicts of Interest

Ineligible Expenditure

Expenditure on;

- Litigation related expenditure incl. Fines
- Interest on loans or other Debt
- Financing and Insolvency Charges
- Housing
- >10% expenditure on land
- A publicly funded organisation's corporate running costs
- Gifts; Bonuses; Compensation Payments
- Private Motor Vehicles
- Recoverable VAT

Procurement

Member State Guidance

- Adherence to EU and Member States Public Procurement Policy Mandatory
- Guidance available from Central Procurement Directorate
- Retain all Documentation to Enable Verification
- Issues to Note
 - Thresholds for Invitations/Public Advertising
 - Apply stated selection criteria consistently
 - Additional Work and Other Variations
- Seek Professional Advice

Verification And Control Report

- Completed by SEUPB
- Comprehensive Checklist
- Assurance Project Outputs Being Delivered
- Details any issues of Concern
- List of items not authorised and reasons
- The total amount due

Summary

- First Level of Control
 - Legality and Regularity: Programme Rules and National Rules
 - Eligible and Ineligible Expenditure
 - Procurement: Penalty up to 100%
 - Documentation: No Documentation = No Verification
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- Any Questions