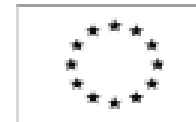

General Programme Solidarity and Management of Migration Flows Seminar for Beneficiaries, 28 September 2012

The Certifying Authority



General Programme Solidarity and Management of Migration Flows
European Fund for the Integration of Third Country Nationals (EIF), European Refugee Fund (ERF), European Return Fund (RF), External Borders Fund (EBF)
Seminar for Beneficiaries financed by the European Union
Co-financing rate: 100% Technical Assistance of the Four Funds
Sustainable Management of Migration Flows



Directorate General Funds and Programmes
Office of the Prime Minister

Overview

- Role of the CA
- Certification Process
- Common Clarifications

Overview

The function of the CA is to determine and declare that expenditure is compliant with:

- i) Legal instruments
- ii) EC and local regulations
- iii) Eligibility provisions

What is the role of the CA?

The function of the CA is to determine and declare that expenditure is compliant with:

- i) Legal instruments
- ii) EC and local regulations
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What is the role of the CA?

The CA largely rests on the processes which come before it:

- 1) day-to-day implementation by beneficiary
- 2) Administrative checks and OTS by RA
- 3) Financial checks by DA – Treasury
- 4) Reports by IAID

This is why an audit trail is so vital. It provides assurance for the CA and finally also the EC.

Certification Process

As per EC Regulations and MoP, the CA gathers its **assurances** from:

1. Declarations
2. Irregularities Reports
3. OTS checks
4. Audit Reports
5. Supporting Documentation to the claim

Certification Process

- The CA carries out an exercise of **expenditure testing** on a random sample basis. Checks include:
- Reality of expenditure: Invoices and proof of payments (receipts) – refer also to MF Circular 5/2002 and MFEI Circular 7/2011
- Verify the delivery of the products and provision of services
- Co-financing rate
- Endorsement by Project Leader of invoices, declarations and forms

Certification Process

- Objectives and priorities of MAP/AP
- Conformity checks with Grant Agreement (eligibility period, forward budget)
- Observance of Public Procurement Regulations
- VAT in/eligibility
- Detailed scenario testing as per vertical themes

Certification Process

- After executing an exercise of expenditure testing, the CA notes any points that require clarification.
- If any, these are requested from the RA to obtain an adequate level of assurance before proceeding to certification.
- It is expected that Beneficiaries cooperate and provide early replies to the RA with regard to Requests for Clarifications made by the CA and other stakeholders.

Common Clarifications - General Findings

- Each invoice and fiscal receipt needs to be stamped by PL; signed, dated and stamped
- Stamp should indicate fund and project code
- Signatures should be identifiable; accompanied by name in block letters

Common Clarifications

- General Findings

- Invoice needs to be addressed to Final Beneficiary
- Dates need to have a logical sequence
- Separation of duties

Examples:

- Letter of assignment
- Time sheets
- Declarations

It is not acceptable to have the same person countersigning his/her own signature.

Common Clarifications

- Staff Costs

- Contract of employment
 - gross salary/rate of remuneration
- Letter of Assignment
 - details of tasks to be delegated
 - hours to be dedicated
- Payslip
 - Payslip must reflect period covered by timesheet

Common Clarifications

- Staff Costs

- Detailed Timesheets
 - Signed by employee and PL within a reasonable timeframe
 - Clear workings – eg. Use hourly rate
 - Does not include PH and Sundays as workings days, although subject to employment contract
- If claiming employer's NI, proof that it has been paid

All documentation needs to signed by employee and PL.

Common Clarifications - Travel and Subsistence

- Invoice and receipt
- Invitation to the seminar/training/conference
- Agenda/Programme of visit
- Boarding passes
- A printed copy of the e-ticket (or airline ticket)
- GA 27, in case of government departments

Common Clarifications - Purchasing of Equipment

- Invoice should be dated within eligibility period. Otherwise the delivery date should be clearly indicated on invoice or delivery note
- Items description on invoice should match BOQs

Thank you

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