

Control system in Romania

FIRST LEVEL CONTROL DIRECTORATE

MINISTRY OF PUBLIC WORKS DEVELOPMENT AND ADMINISTRATION

ROMANIA

Stages of First Level Control

Initiation of first level control

Administrative check

On-site verification

Issuing the Expenditure and revenue verification report and the checklists specific to the program

Initiation of first level control

The beneficiary from Romania will submit the request for control to the MPWDA, by email, to the address: cpn@mlpda.ro

Each partner will submit to the controller in hard-copy and in electronic version (on CD/ flash drive), the financial reports and the justifying documents.

Depending on COVID 19 pandemic evolution, the justifying documents will be sent in electronic format according to the instructions sent, if the case

The head of the First Level Control Directorate (DCPN) assigns the control request to a controller

Verification of supporting documents

In order to validate the expenditures and obtain reimbursement of the eligible amounts by the Romanian partners in the projects, the controllers will check the supporting documents, following the cumulative fulfilment of all eligibility conditions, based on the national and European legislation, the Approved Grant Contract, the Approved Budget, the instructions of the Managing Authority.

Additional information may be requested through clarification letters and / or emails during the control, in which case the control term will be suspended until the requested information is received.

On the spot verification

Ensures that the data contained in the reporting documents developed and submitted by the Lead beneficiary/ Beneficiary **are in compliance with the reality** ;

Ensures that project-related expenses are recorded in the beneficiary's accounts **using** distinct analytical accounts;

Checks the originals of the supporting documents (invoices and other documents);

Ensures compliance with the original of the supporting documents submitted;

Verifies the procurement documents in original;

Verifies the supply of purchased goods, the provision of services, existence of works and the fact that they are used for project activities as described in the Grant Contract;

Verifies the existence and compliance of the Visual Identity Elements with the Program rules;

Checks to avoid double financing of spending with other European funds (code of the project and the requested value applied on the original invoice)

Most Common Mistakes Detected (MCMD)





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General mistakes - MCMD

General mistakes - MCMD

The PPP (Public Procurement Plan) was not submitted – for contracting authority;

The GENERAL DECLARATION OF THE BENEFICIARY or DECLARATION ON THE WORKED HOURS was not submitted or has a different format;

The accounting records of the reported expenses were not submitted on analytical accounts;

The original invoices are not marked with the project code, acronym and requested amount

Not all documents were submitted according to the guiding list for each type of expense;

Lack of data or incorrect entry of data in the "Invoice Number", "Invoice Date" and "Date of Payment" columns related to reported expenses based on actual costs;

The rules regarding the visibility of the Programme are not in compliance with the Visual Identity Manual

Noncompliance with the provisions of GO 80/2001 - for public institutions;

General mistakes - MCMD

Exceeding the amount per item from the project budget;

Non-compliance with the specifications as described in the project budget and in the grand contract;

Lack of phasing of payments from service contracts, when it is intended to make partial payments;

The expenses were not reported in original currency;

A wrong Infor euro exchange rate was applied for conversion;

Rotation of bidders for procurements;

Failure to comply with all provisions of the PRAG (Terms and Forms);

Artificial division of acquisitions;



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Human resources - MCMD



Human resources - MCMD

Timesheets signed by the same person for employee and employer;

The decision regarding the establishment of the project implementation team was not submitted;

Time sheets are not filled in correctly (the activities are not detailed or it's a copy-paste);

Time sheets are not signed by the legal representative;

Not all the administrative appointment documents for the project team were submitted;



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Travel and subsistence - MCMD



Travel and subsistence - MCMD

The per diems were not calculated correctly taking into account the arrival and the departure dates (entry and exit from the country) and whether the meal was provided during the event;

When traveling by institution car, lack of submitting to the control of car consumption and roadmap.

Reporting the local transport expenditures inside the destination locality, these being included in the daily allowance;

Failure to send the declaration on the delegate's own responsibility, regarding the date and time of crossing the state border crossing points of Romania, both when leaving abroad and when returning to the country, in case of traveling by car or personal car;

Travel and subsistence - MCMD

The most economical means of transport was not chosen for the trip (eg they chose the transport by car over a very long distance, involving several days of daily allowance and accommodation instead of traveling by plane, not having the justification of this choice);

The reporting of expenses was made globally, a total value related to the trip, and in some cases were detailed the expenditure incurred for the trip, in the cell "Description of the expenditure", of the included expenses; each expense must be reported separately;

The reporting of the expenses with airline tickets and / or accommodation paid during the current reporting period, but the event is scheduled during the next reporting period;



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Equipment and supplies - MCMD



Equipment and supplies - MCMD

No pictures of the equipment were presented;

The number of equipment purchased within the implementation period is different from the one stipulated in budget

Visibility elements on equipment are not in compliance with the visual identity rules

Absence of the fixed assets file (accounting) and of the documents of reception and commissioning of the purchased equipment;

Wrong choice of procurement procedure

Mistakes in establishing and applying the selection/ awarding criteria

Use of criteria that are discriminatory

Services - MCMD



Services - MCMD

No pictures of promotional materials and events were submitted;

No prove of reception was submitted;

The procurement documents are incomplete;

Lack of detailed financial offer in case of a contract that includes several services;

Wrong choice of procurement procedure

Mistakes in establishing and applying the selection/ awarding criteria

PRESENTATION FINISHED!

THANK YOU!

