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First experiences in applying RBMV in Interreg programmes managed by Poland

Controllers' workshop

15th -16th May 2024, Split



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- Methodology for selecting payment claims
- Methodology for selecting expenditures for verification
- Methodology for selecting projects for on-the-spot verification – applicable to Small Project Fund



Methodologies applied so far

Methodology for selecting payment claims - reminder

Risk factor 1

- The amount of payment claim (weight 45%)

Risk factor 2

- The categories of real costs in payment claim (weight 20%)

Risk factor 3

- The types of SCOs in payment claim (weight 10%)

Risk factor 4

- The value of irregularities in the project (weight 15%)

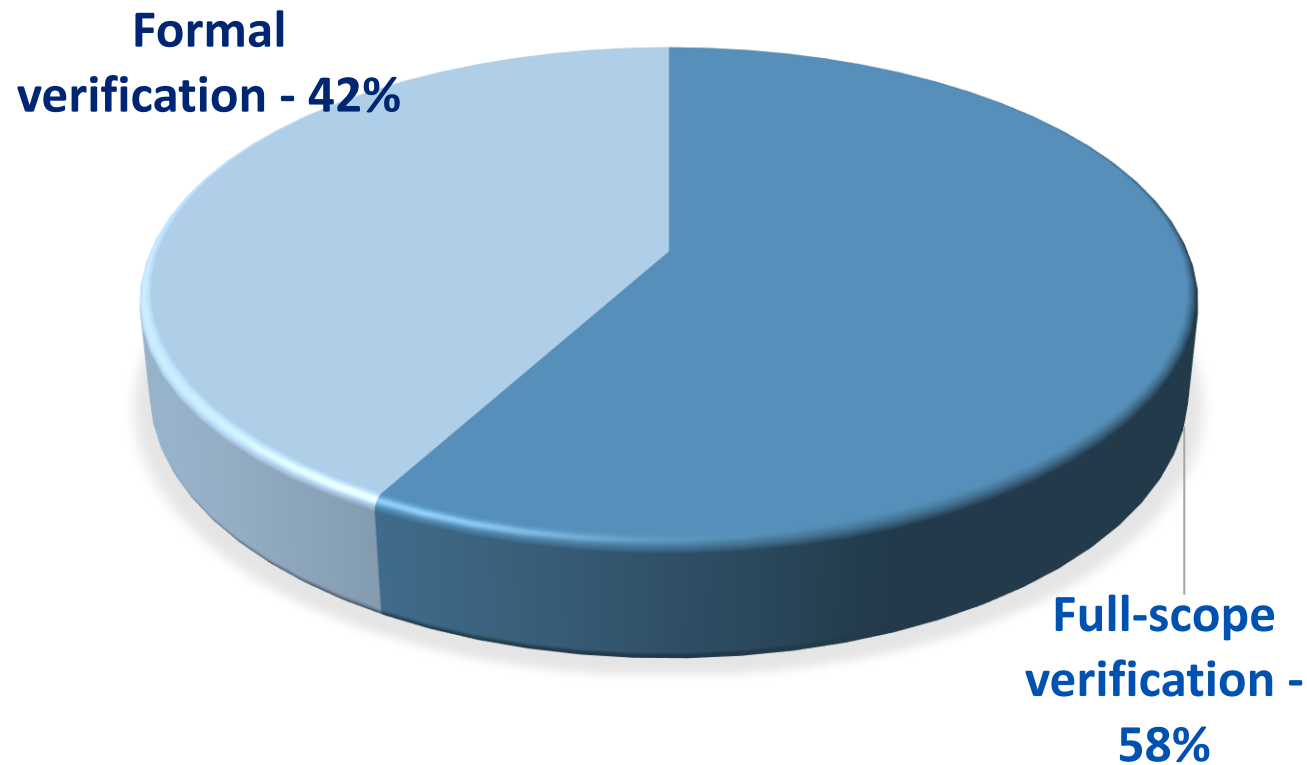
Risk factor 5

- The controller's experience in cooperation with the project beneficiary (weight 10%)

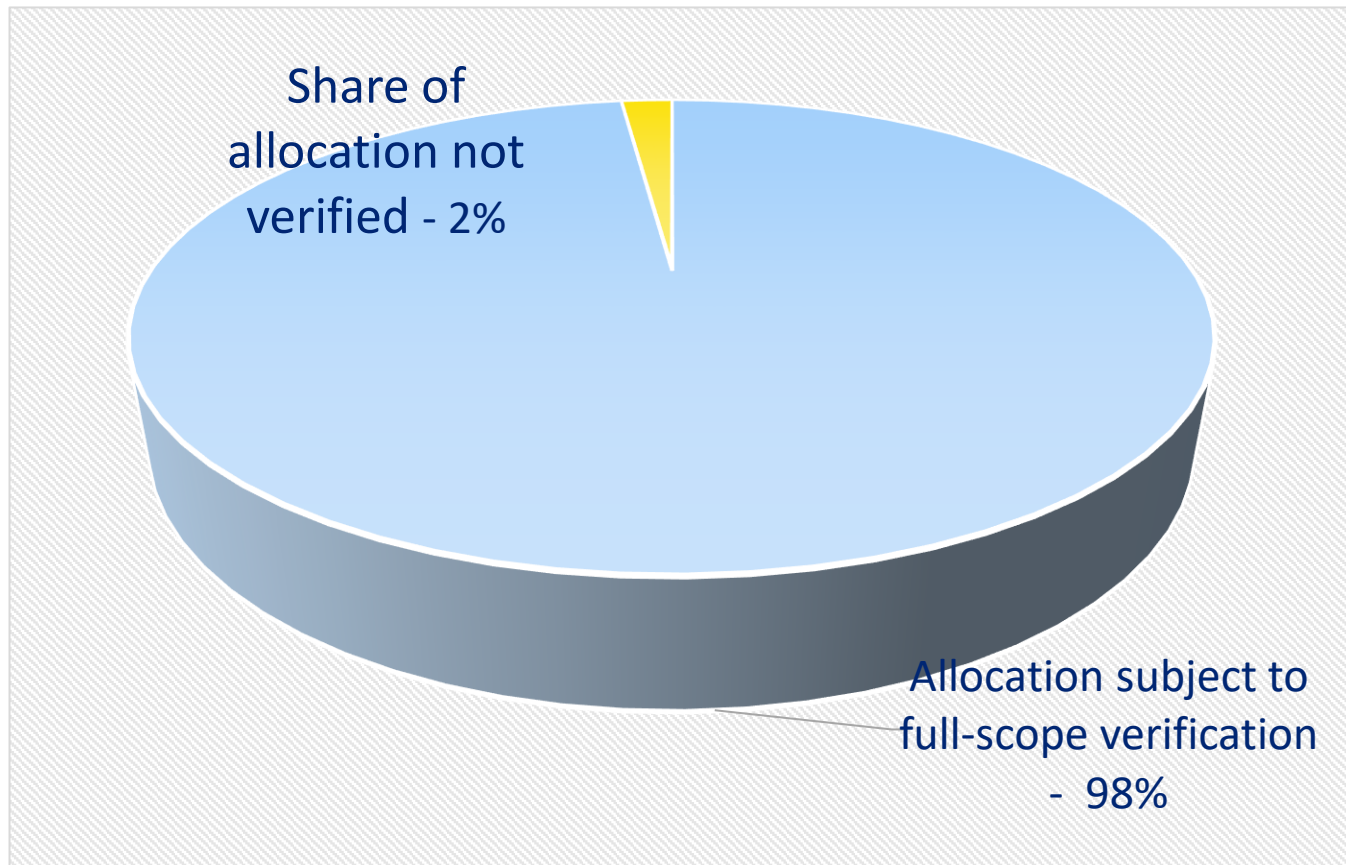
Share of payment claims verified

Assumption

It was assumed that around **50%** of payment claims will be subject to the full-scope verification



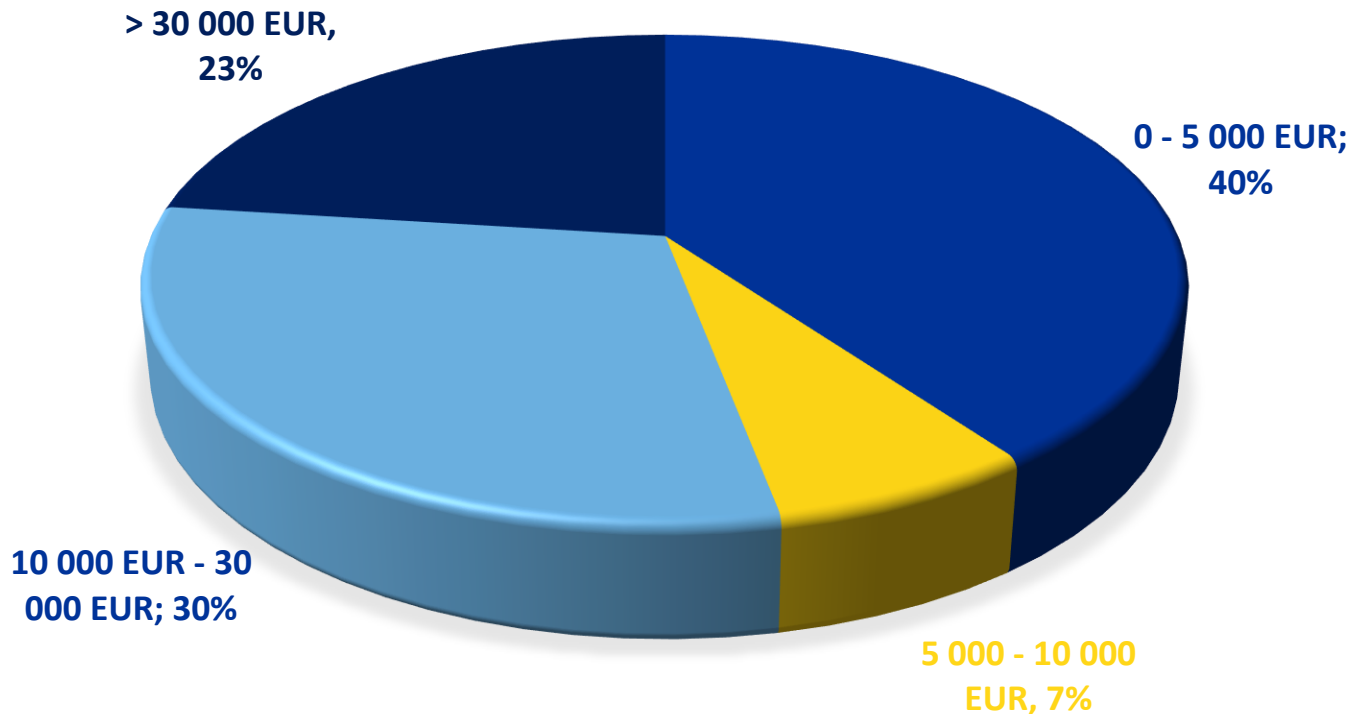
Amount of expenditures covered by the full-scope verification



Assumption

It was assumed that around **97% of allocation** will be subject to the full-scope verification

Risk factor 1 - analysis of the value of payment claims

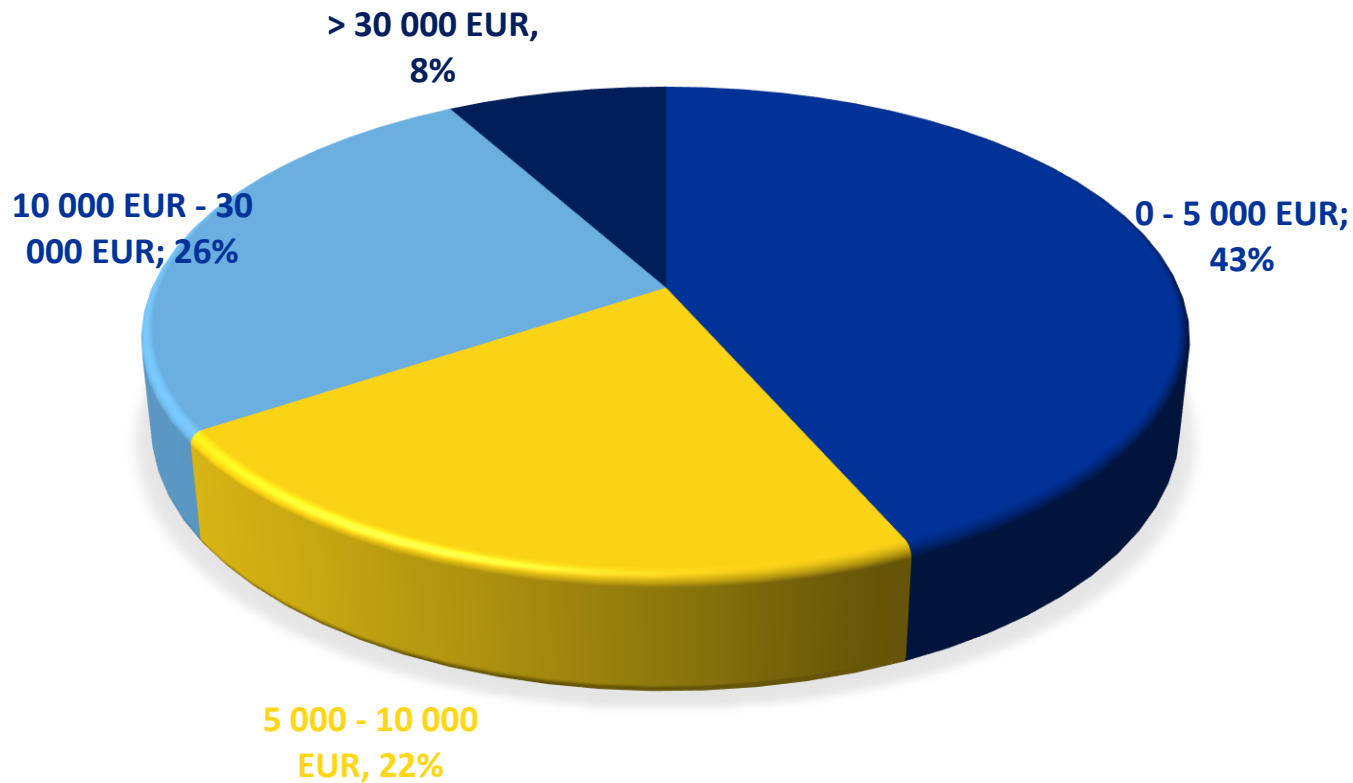


Assumption

47% of payment claims attributed to the lowest categories of the risk factor (payment claims below 10 000 EUR)

Historic data from 2014-2020: payment claims below 10 000 EUR accounted for **50%**.

Value of first payment claims in 2014-2020



Point of attention

Historic data from 2014-2020 show that first payment claims below 10 000 EUR accounted for **65%**.

Share of payment claims above 30 000 EUR – to be observed.

Risk factor 5 - the controller's experience in cooperation with the project beneficiary

The highest score in risk analysis

- The beneficiary has not yet implemented projects under Interreg and submits the first payment claim

Replaced by

- Controller has no experience in working with a beneficiary (it is a new beneficiary or a beneficiary is implementing the very first project)

Point of consideration

- Should **new** beneficiaries be assessed as „risky“?

Results and points of attention



Number of payment claims subject to the full-scale verification to be observed – an on-going review necessary.



Risk factor 1: value of payment claims to be observed - an on-going review necessary. One programme already undergoes change with regard to this factor.



Risk factor 4: previously confirmed fraud to be taken into account in risk analysis (institution vs. person being assessed?).

Any experience, examples of approach from other programmes?



Risk factor 5: Should new beneficiaries been treated as „risky“?

Any experiences, examples of approach from other programmes?



Differences between member states - partner country wants to have their own methodology.

Any experience from other programmes as to the justification?

Methodology for selecting expenditures

Where we were

■ Risk analysis

- expenditures with the highest value included in the progress report,
- expenditures which raises a reasonable suspicion of fraud,
- expenditures which may suggest the occurrence of selected infringements gathered in information on irregularities collected by the controller,

■ At least one item from each cost category,

■ Minimum 2 items,

■ 10% of value,

■ Professional judgement of the controller – for extended sample only

Where we are now

■ Risk analysis

- expenditures that suggest double financing may have occurred,
- expenditures that suggest they're ineligible,
- expenditures which raises a reasonable suspicion of fraud,
- expenditures which may suggest the occurrence of selected infringements as gathered in information on irregularities collected by the controller,

■ At least one item from each cost category,

■ Minimum 2 items,

■ 10% of value,

■ Expenditures of the **highest value** selected, if the conditions for the sample have not been met

Results and points of attention



The size of the sample varies between 28-57% of value of a payment claim.



Much depends on how the expenditure has been described/titled on the list of expenditures.



Random sampling vs. sampling items of highest value – a discussion point among controllers.

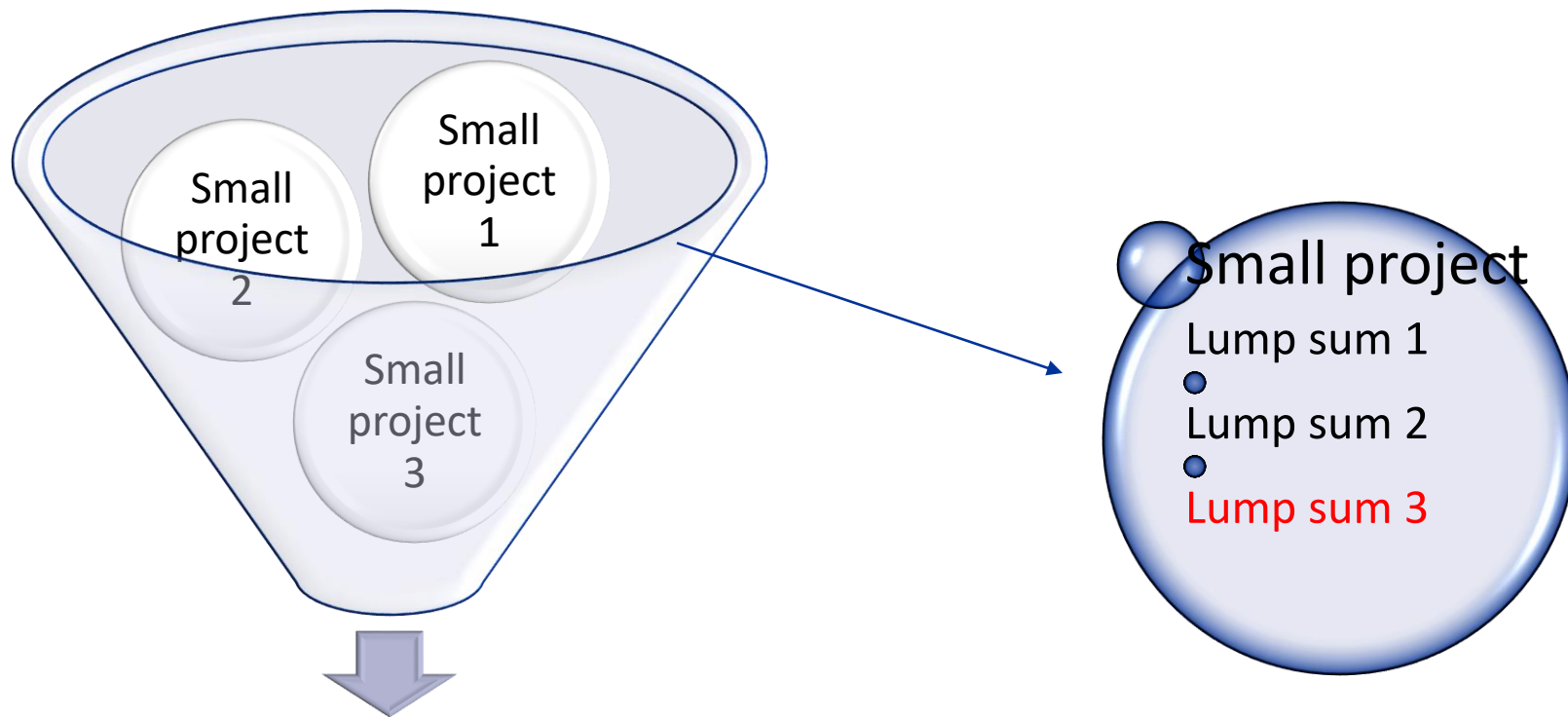


Expenditures suggesting formal deficiencies (wrong reporting period, incorrect budget category) – should they constitute a sample or be clarified with beneficiary. A discussion point among controllers.



More items chosen to the sample than necessary according to the procedure.

Methodology for on-the-spot verification of Small Project Fund



Sample: 30% of small projects of highest value

1 lump sum of highest value to be selected

Results and points of attention



Controller chose a basic sample amounting to 100% of small projects.



Controller chose a basic sample of all lump.



Approach to sampling: starting from 100% verification vs. risk analysis from the beginning.



Random sampling vs. items of highest value.



What has changed as compared to 2014-2020

- First impression – sampling on the level of payment claims makes the difference
- Sampling on the level of expenditures and for on-the-spot verification have remained the same
- On-going monitoring of methodologies/value of projects/value of payment claims/type of beneficiaries, etc. on the side of the MA necessary. Less administrative burden on controllers' side vs. more workload for the MA (?)
- Changing mindset, learning process still on-going



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Would you like to find out more or exchange on your experiences, please contact us:

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Thank you for your attention



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