

Interreg
CENTRAL EUROPE



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APPLYING RBMV
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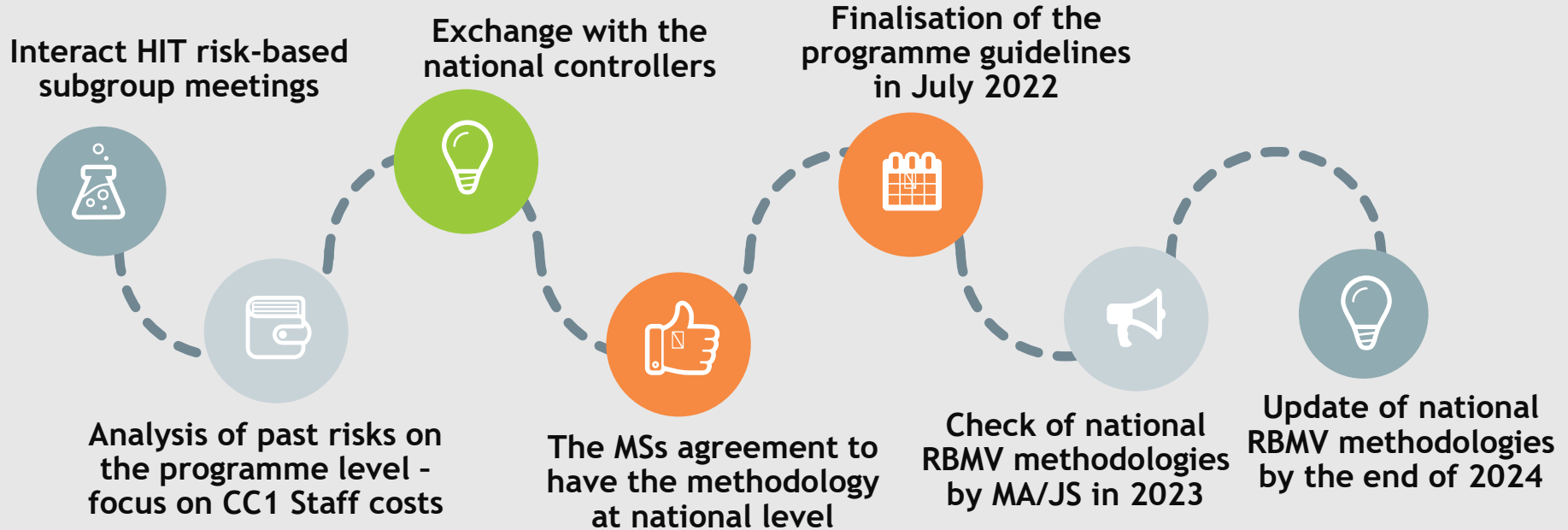
TRANSNATIONAL
PROGRAMME

RBMV event
Budapest | 07 November 2024

Interreg CENTRAL EUROPE | Joint Secretariat
Joze Valic

In accordance with article 46(3) of the Interreg Regulation, the Interreg CE Member States have taken over the responsibility for management verifications referred to in article 74(1)(a) of the CPR.

STEPS IN THE PREPARATION OF THE RBMV GUIDELINES



The programme guidelines

The minimum requirements, based on the Interact guidance on RBMV for 2021-2027 and the analysis of the past risks at the programme level:

- The first partner report to be checked in full (no sampling).
- Staff costs included in the first two partner reports are to be fully checked. From the 3rd partner report onwards, at least a random sample is to be taken.
- Staff costs of new staff member(s) shall be fully checked once reported for the first time.
- In case of a substantial change in the percentage of time allocated to the project, the concerned staff costs shall also be fully checked once more.

- Investments over EUR 25.000 listed in the application form have to be fully checked.
- Contracts above the programme threshold of EUR 10.000 (excl. VAT) are to be fully checked. In case of stricter national procurement rules, the contracts above the national threshold have to also be fully checked.
- For projects with total costs above EUR 5m (including VAT), VAT should always be checked.

The programme guidelines

The minimum requirements set by the programme ensure the equal treatment between the beneficiaries. It is up to the MSs to draw up their own methodology.

The programme guidelines

Random sampling

- Remaining items in the LoE that are not identified as risky, shall be at least verified on a random basis. A minimum of 10% (but not less than 2 items) of the remaining items at the level of each cost category (other than SCOs) shall be checked.

- The methodology should establish principles to extend the sample in case mistakes/errors are detected.
- For example, if there are errors in the main sample, the controller should verify items of a similar nature (expanding the sample size).
- The methodology should then foresee when 100% verification of items in the LoE can be justified, e.g. errors found after the extension of a sample.
- In principle, extending the sample up to 100% of the expenditure items should be possible in cases of uncertainty, errors and other problems.

The programme guidelines

Extending the sample

ON THE SPOT VERIFICATIONS

National control system type	MS within the programme area	MS outside the programme area
Decentralized	AT, DE, IT	BE Flanders; NL
Centralized	CZ, PL, SK, SI, HR, HU	BE Brussels, RO

- Programme rule for countries with a decentralized control system:
 - 1) On-the-spot verifications of all beneficiaries are compulsory at least once and they have to take place in the first half of the project implementation period;
 - 2) Second on-the-spot verification is compulsory on those beneficiaries incurring costs for infrastructure and works (CC6).
- For countries with a centralized control system:
 - 1) On-the-spot verification on a sample basis. However, beneficiaries claiming costs under CC6 need to be verified on-the-spot by controllers.

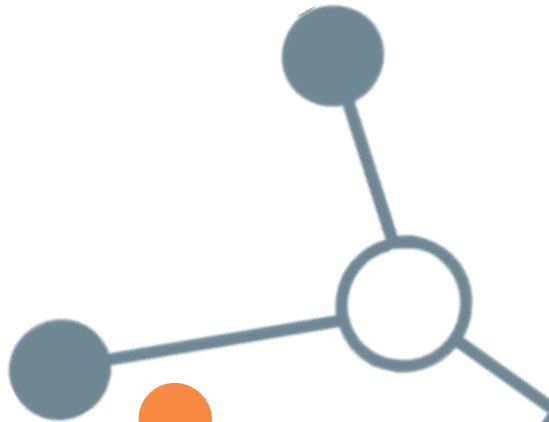
EXPERIENCE AND FEEDBACK FROM MSs

- Most MSs have included minimum requirements in their own RBMV methodologies.
- Approaches to random sampling and sample extension vary slightly between MSs.
- IT is still working on the RBMV methodology. For the time being, performing a 100% check of expenditure.
- DE Risk analysis has been done on the national level, keeping a 100% check of expenditure.
- First random sampling has been done by MSs in reporting period 2 (1st half of 2024) of Call1 projects. No negative feedback has been received. MS will implement minor adjustments, mostly in their approach to random sampling and sample extension.



NEXT STEPS

MA/JS system Audit results (November/December 2024).



MA/JS will request updated (if any amendments, including to the RBMV methodologies) Art.46 questionnaires by the end of the year 2024.

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