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SCOs in RBMV in Interreg programmes managed by Poland



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Methodology for selecting payment claims

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

- Types of SCOs in payment claim (weight 5%)

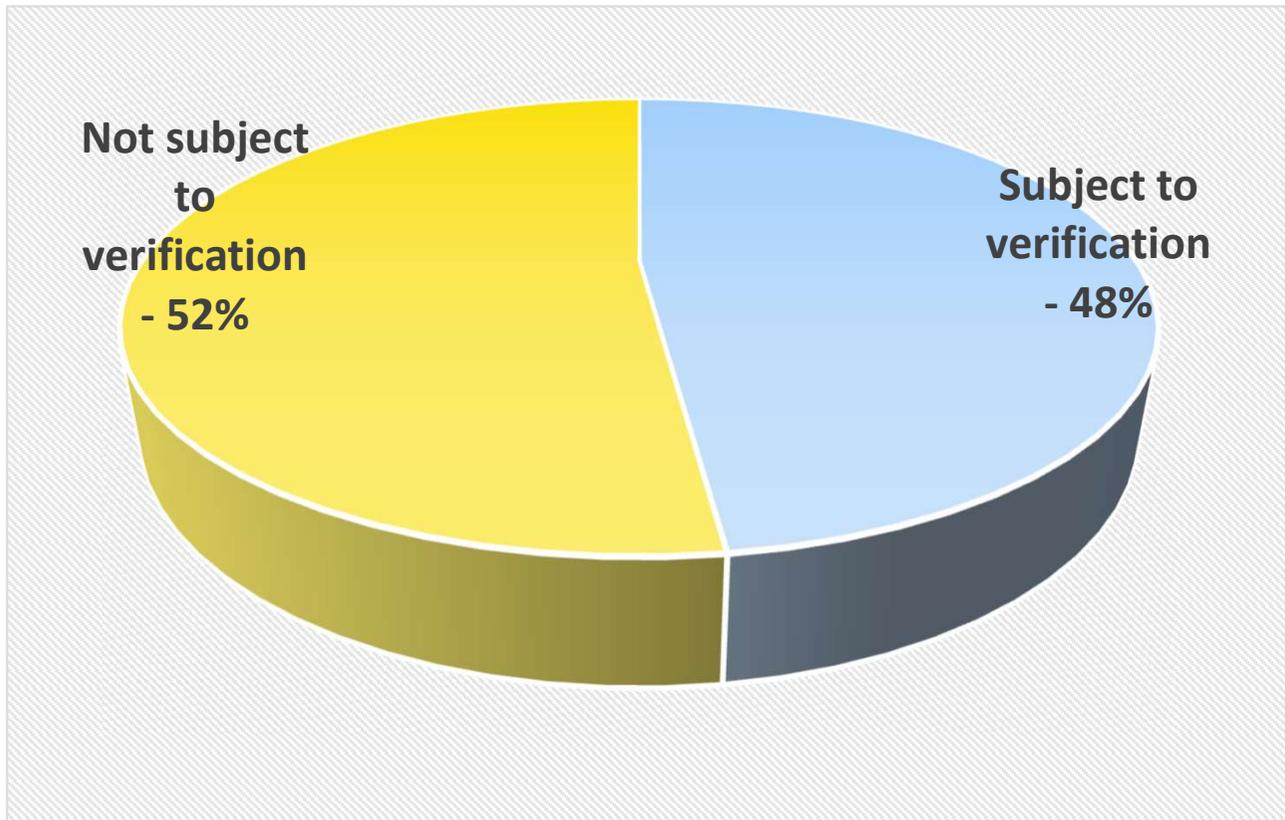
Risk factor 4

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

Risk factor 5

- The controller's experience in cooperation with the project beneficiary (weight 15%)

Payment claims subject to verification



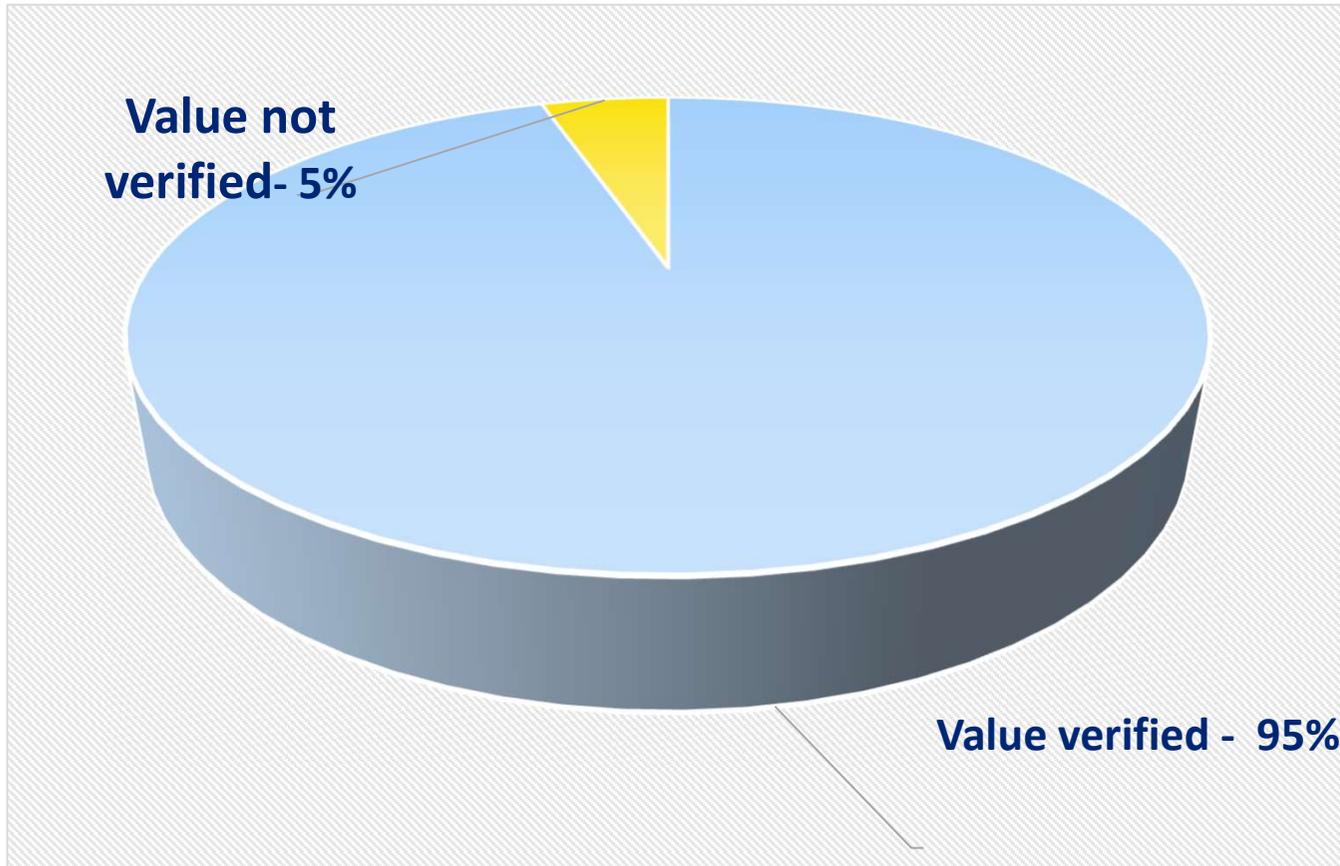
Assumptions

50% of payment claims subject to verification

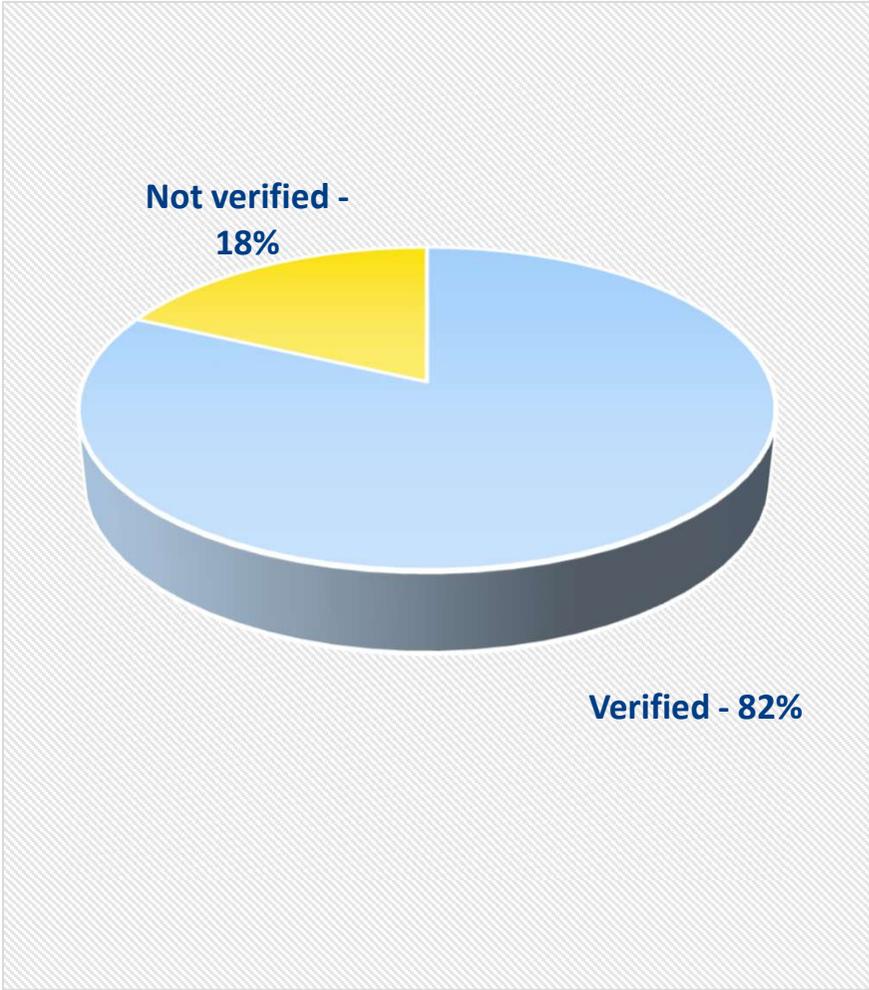
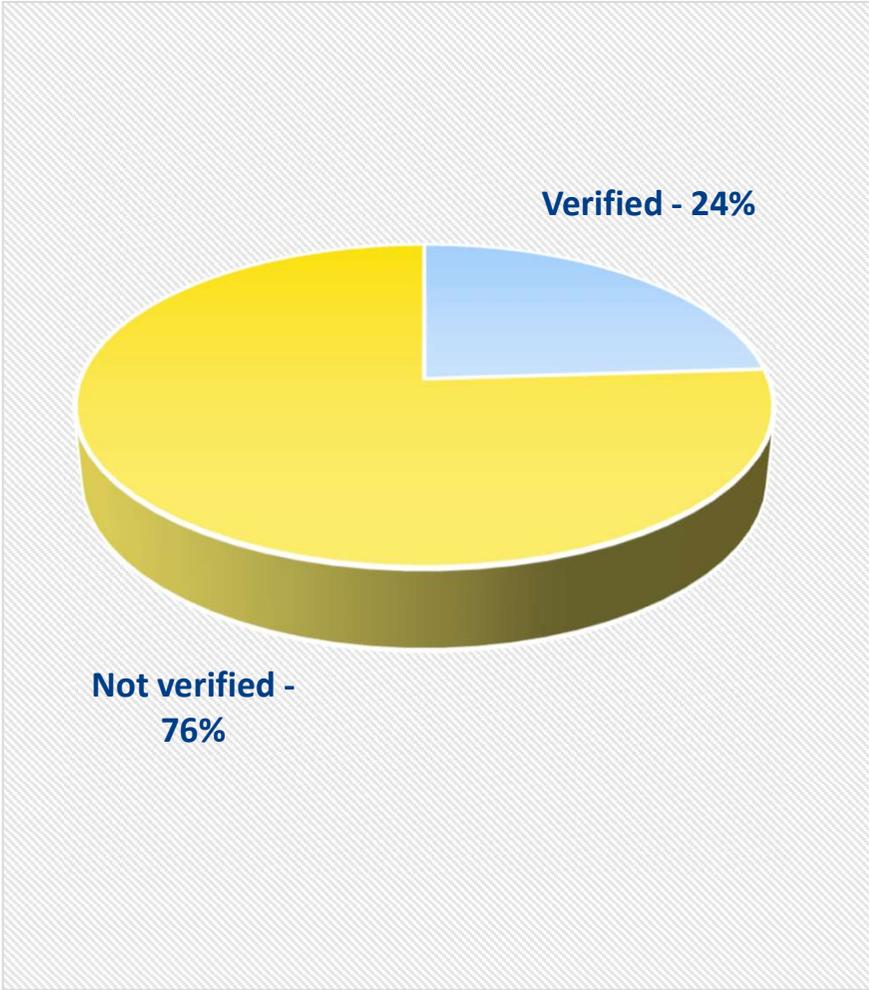
Value of payment claims subject to verification

Assumptions

97% of value of payment claims to be subject to verification

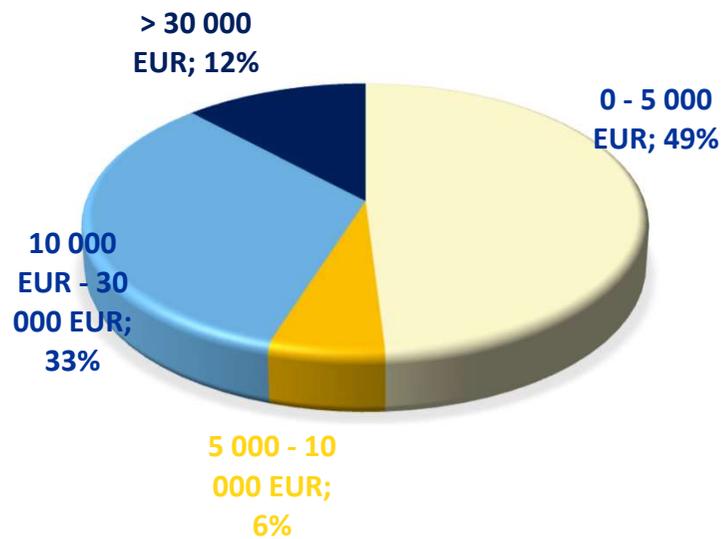


Number of payment claims verified – comparision between two programmes

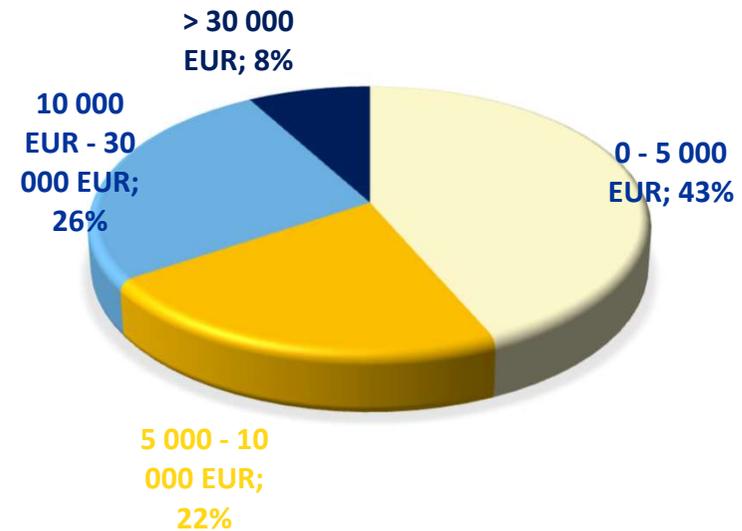


Value of payment claims - comparison

■ Payment claims 2021-2027



First payment claims 2014-2020

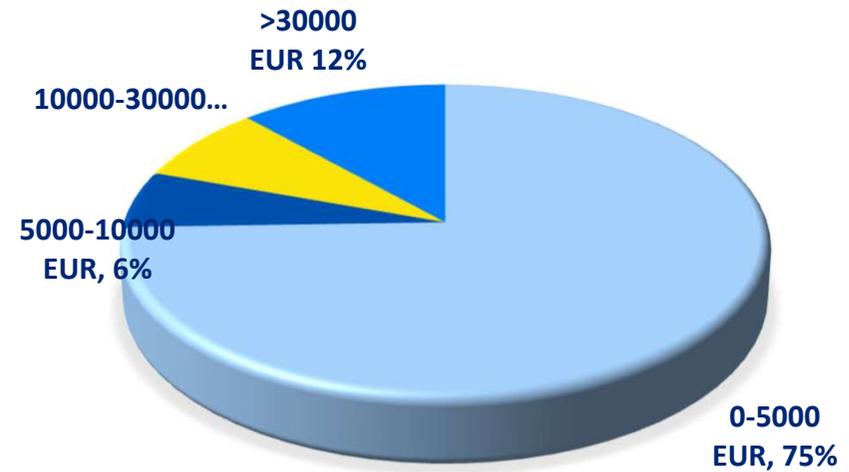


Value of payment claims – Poland-Slovakia

2014-2020

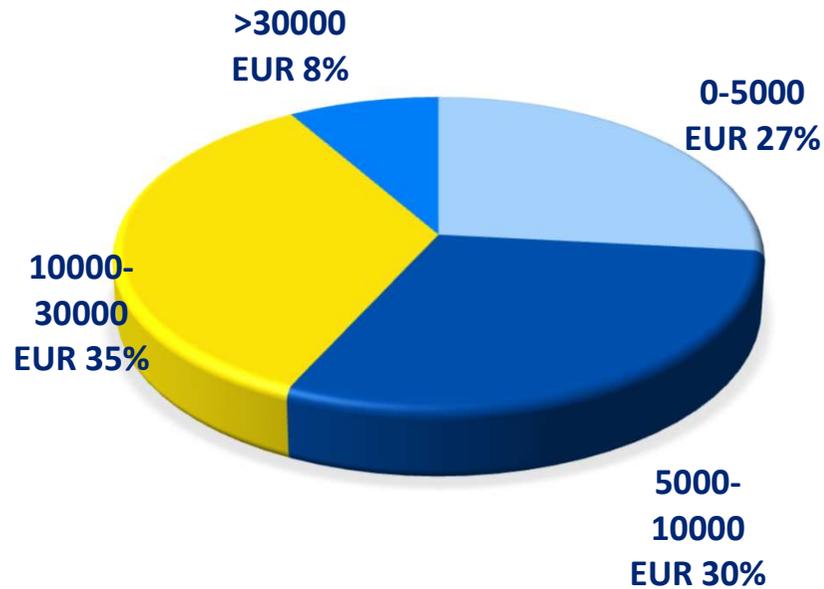


2021-2027

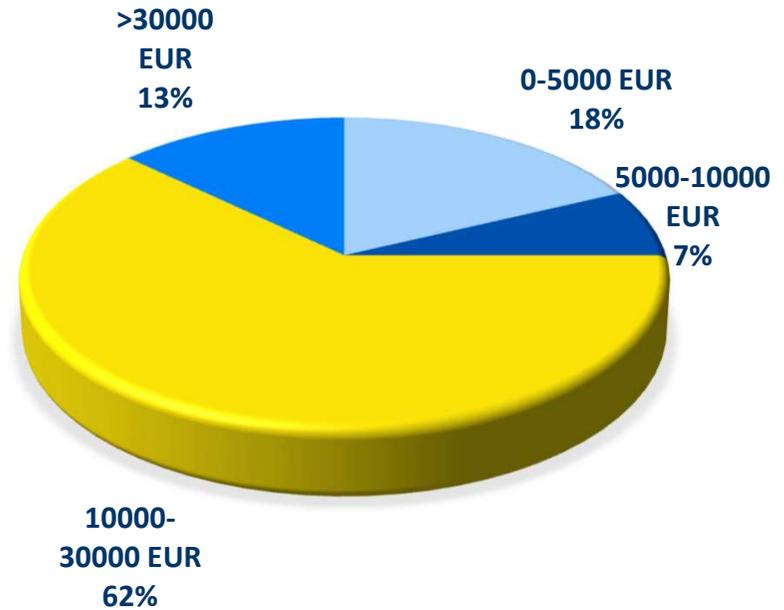


Value of payment claims – South Baltic

2014-2020



2021-2027



Reasons (preliminary analysis):

- Travel and accommodation SCO – reported already in first payment claims made the value of first payment claims „bigger” as compared to 2014-2020.
- This SCO accounts for ca. 10-12% of value of a payment claim – when calculated from Staff reported as real costs.
- This SCO accounts for ca. 2-3% of value of a payment claim in programme with flat rate for Staff.
- The situation shall be „back on track” for subsequent payment claims.
- Others (?) – to be discussed within programme Task force.

Risk factor 3 - The types of SCOs in payment claim

Criteria for this risk factor:

- no simplified methods (SCOs) or flat rate used in payment claim – 1 point;
- Other than flat rate simplified methods (SCOs) used in payment claim – 4 points.

Risk factor to be discussed and verified:

- to lower the risk (4 point -> 2 points),
- to define „lump sums” as not risky, instead of flat rate. No problems had been identified so far by controllers (expect for lump sums based on draft budgets) with regard to lump sum as compared to flat rates.
- the „40%” flat rate must be reconsidered with regard to the risk factor – as it is regarded as more risky by us if real costs for Staff used.

Methodology for selecting expenditures

■ 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 of payment claim.

For SCOs:

- All flat rates,
- Minum one lump sum,
- Minimum three unit costs.

Methodology for selecting expenditures

Risks with regard to SCOs (flat rate) use, identified so far:

- Travels of persons not being „Staff”, but working at beneficiary’s institution,
- Contract for trainings/conferences etc. – issue of special attention: sometimes travel and accommodation costs are already included in a contract for organization of an event/training/conference. There is need to check what is in the contract (what was calculated),
- Perhaps a „drop-down” menu in the risk analysis will be created specifying the cases where double financing may occur/which shall raise controllers’ suspicions.



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

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