

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
1. GENERAL		
1.1 Information submitted by :		ANNEX
1.1.1 Member State	Greece	
1.1.2 Title of the programme and CCI	INTERREG IPA II CROSS BORDER COOPERATION PROGRAMME «GREECE – ALBANIA 2014-2020» 2014TC16I5CB010	
1.1.3 Name of main contact point, including e-mail: (body responsible for the description).	<p><u>In Greece (Managing Authority):</u></p> <p>Ministry of Economy and Development Special Secretariat for ERDF & CF Funded Sectoral Ops Special Service Managing the "European Territorial Cooperation" Objective Operational Programmes Angeliki Bouziani, Head of the Managing Authority of European Territorial Cooperation Programmes of the Ministry of Economy and Development Address: 65 Georgikis Scholis Avenue, 57001, Pylaia, Thessaloniki, Greece Tel: (+30) 2310 469600 Fax: (+30) 2310 469602 e-mail: interreg@mou.gr , abouziani@mou.gr</p> <p><u>In Albania:</u></p> <p>Ministry for Europe and Foreign Affairs Directorate for EU Funds Daniela Çekani, Director of Department for EU Funds REPUBLIC OF ALBANIA Website: http://punetejashme.gov.al/ Tel: +355 68 207 1371</p>	
1.2 The information provided describes the situation on:	(10/09/2018)	

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
1.3 System structure	General information and flowchart showing the relationships and different responsibilities between the authorities/bodies involved in the Management and Control System	ANNEX 1 Structure and Methodology of the Management and Control System
1.3.1 Managing Authority	Special Service Managing the "European Territorial Cooperation" Objective Operational Programmes	
Address	65 Georgikis Scholis Avenue, 57001, Pylaia, Thessaloniki, Greece	
Contact Point	<p>In Greece:</p> <p>Eleni Katsiyianni, Head of Unit A" ("Planning and Monitoring of Management and Control Systems, Monitoring of Horizontal Issues and the "Interreg Europe" Programme") of the Managing Authority of European Territorial Cooperation Programmes of the Ministry of Economy and Development Tel: (+30) 2310 469600 Fax: (+30) 2310 469602 e-mail: interreg@mou.gr, elenkatsi@mou.gr</p> <p>In Albania:</p> <p>Gentian Xhaxhiu Head of Territorial Cooperation Programing Unit MINISTRY FOR EUROPE AND FOREIGN AFFAIRS REPUBLIC OF ALBANIA Address: Bulevardi "Gjergj Fishta", Nr. 6, Tirana, Albania e-mail: gentian.xhaxhiu@mfa.gov.al Tel: +355 69 2612 213</p> <p>Contact Point for the FLC System in Greece Christodoulou Constantinos Head of Unit C' ("Verification of Expenditure"), of the Managing Authority of European Territorial Cooperation Programmes of the Ministry of Economy and Development Tel: (+30) 2310 469600 Fax: (+30) 2310 469602 e-mail: interreg@mou.gr, kostxris@mou.gr</p> <p>Contact Point for the FLC System in Albania Daniela Çekani, Director of Department for EU Funds of the Ministry for Europe and Foreign Affairs Website: http://punetejashtme.gov.al/ Tel: +355 68 207 1371</p>	ANNEX 8 First Level Control System in Greece and Albania (Annex 8.4)
1.3.2 Certifying Authority	Special Service «Certifying and Verifications Authority of Co-funded Programmes» (Units, A, B and C) of the Greek	

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	Ministry of Economy and Development	
Address:	11 Navarchou Nikodimou & Voulis str., 105 57 Athens, Greece	
Contact Person:	Vasiliki Alesta, Deputy Head of the Special Service «Certifying and Verifications Authority of Co-funded Programmes» Tel: (+30) 213 1500411 Fax: (+30) 213 1500413 e-mail: alesta@mnec.gr	
1.3.3 Intermediate Bodies	NA	
<p>1.3.4 When Article 123(5) of Regulation (EU) No 1303/2013 applies, indicate how the principle of separation of functions between the audit authority and the managing/certifying authorities is ensured.</p>	<ul style="list-style-type: none"> The <i>Managing Authority (MA)</i>: The MA is responsible for the managing of the Programme according to the principle of sound financial management and carry out the functions set out in Articles 37 of the Commission Implementing Regulation 447/2014, articles 72 and 125 of Regulation 1303/2013 and article 23 of Regulation 1299/2013. As Managing Authority was designated the Special Service Managing the "European Territorial Cooperation" Objective Operational Programmes which is supervised by the Special Secretariat for ERDF & CF Funded Sectoral Ops of the Ministry of Economy and Development. The <i>Certifying Authority(CA)</i>: The functions of the CA will be carried out in compliance with article 37 (2) of the Commission Implementing Regulation (EU) 447/2014, article 24 of Regulation (EU) 1299/2013 and article 126 of Regulation (EU) 1303/2013. Also, according to article 10 of the Greek Law 4314/2014 as Certifying Authority was designated the Special Service «Certifying and Verifications Authority of Co-funded Programmes», which is administrative Unit at the level of a Ministry Directory and is supervised by the General Secretary of Public Investments – NSFR of the Ministry of Economy and Development. Analytical references for the designation, the competences and the organisational structure of the Certifying Authority, could be found in Annex 13 The <i>Audit Authority (AA)</i>: Has the overall responsibility for the audit of the proper operation and implementation of the Management and Control System. In this frame, the Audit Authority shall carry out the functions set out in article 127 of the EU Regulation 1303/3013. The Financial Audit Committee (EDEL), which was established by Article 11 of Law 4314/2014, is the single Audit Authority referred to in article 59 of Regulation (EC) No 1083/2006 and in article 123 of Regulation (EC) No 1303/2013 (General Regulation). Its mission is to safeguard the observance of the principles of sound financial management of co-financed programmes. Financial Audit Committee (EDEL), comes under the General Secretariat for Financial Policy of the Ministry of Finance. <p>When were designated the competent authorities/entities responsible for the Management and Control System, special care has been taken in order to comply with the principle of separation of duties both within and among entities. Particularly:</p> <ul style="list-style-type: none"> The Managing Authority, the Certifying Authority and the Audit Authority are not belonging to the same public authority or 	<p>ANNEX 1 Structure and Methodology of the Management and Control System</p>

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	<p>body.</p> <ul style="list-style-type: none"> The Audit Authority is duly independent from the Managing Authority and the Certifying Authority, under the supervision of the General Secretariat of Fiscal Policy and the Ministry of Economy. The Directorates that support the operation of the Audit Authority are belonging to the same General Secretariat. According to paragraph 6 (st) of the article 12 of the Greek Law 4314/2014, for the members of the audit teams their independence from the Managing Authority and the Certifying Authority, is ensured. <p><i>The Certifying Authority is independent from the Managing Authority and the Audit Authority.</i></p>	
2.MANAGING AUTHORITY		
2.1 Managing authority and its main functions		
<p>2.1.1 The status of the managing authority (national, regional or local public body or private body) and the body of which it is part</p>	<p>The Managing Authority is the same public body that was designated as the Managing Authority of the IPA I Greece – Albania Programme 2007-2013. The Managing Authority is designated and performs its functions in accordance with:</p> <ul style="list-style-type: none"> Article 125 of Regulation (EU) 1303/2013 Article 23 of Regulation (EU) 1299/2013 Article 8 (1f) of Greek Law 4314/2014 (Government Gazette 265/A/23-12-2014) Ministerial Decision 109283/EYΘΥ 1012 (Government Gazette 2362/B/04-11-2015) Approval Decision No C(2015) 6283/9-9-2015 of the Cooperation Programme Interreg IPA II Greece – Albania 2014-2020 <p>The Managing Authority of European Territorial Cooperation Programmes is a Special Service of the Ministry of Economy and Development, Greece. Address: 65 Georgikis Scholis Ave, PC 57001 – Thessaloniki, Greece Tel.: +30 2310 469600 Fax: +30 2310 469602 E-mail: interreg@mou.gr</p>	<p>ANNEX 2: Managing Authority: Organigramme, Tasks and Legislative Framework</p>
<p>2.1.2 Specification of the functions and tasks carried out directly by the managing authority</p>	<p>The Managing Authority (MA), assisted by the joint secretariat, shall be responsible for managing and implementing the Programme in accordance with the principle of sound financial management and carry out the functions set out in Articles 37 of the Commission Implementing Regulation 447/2014, articles 72 and 125 of Regulation 1303/2013 and article 23 of Regulation 1299/2013.</p> <p>The managing authority shall be responsible for:</p> <p>(a) support the work of the joint monitoring committee and provide it with the information it requires to carry out its tasks, in particular data relating to the progress of the IPA II cross-border cooperation programme in achieving its objectives, financial data and data relating to indicators and milestones;</p> <p>(b) draw up and, after approval by the joint monitoring committee, submit to the Commission annual and final</p>	<p>ANNEX 2: Managing Authority: Organigramme, Tasks and Legislative Framework</p> <p>ANNEX 3: Joint Secretariat</p>

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	<p>implementation reports;</p> <p>(c) make available to beneficiaries information that is relevant to the execution of their tasks and the implementation of operations respectively;</p> <p>(d) establish a system to record and store in computerised form data on each operation under the IPA II cross-border cooperation programme necessary for monitoring, evaluation, financial management, verification and audit, including data on individual participants in operations, where applicable;</p> <p>(e) ensure that the data referred to in point (d) is collected, entered and stored in the system referred to in point (d), and that data on indicators is broken down by gender.</p> <p>(f) ensure that the implementation reports of the IPA II cross-border cooperation programme referred to in Article 14 of Regulation (EU) No 1299/2013 are carried out in accordance with Article 51(1), Article 42 (1) of Regulation (EU) No 447/2014 and (2) of Regulation (EU) No 1303/2013;</p> <p>(g) supervise the work of the joint secretariat;</p> <p>(h) prepare and submit for approval by the joint monitoring committee a communication strategy (Articles 115 and 116 of Regulation (EU) No 1303/2013 and Article 42 (4) of Regulation (EU) 447/2014) of the IPA II cross-border cooperation programme and designate contact persons to be responsible for information and publicity informing the Commission accordingly.</p> <p>(i) ensure the establishment of a single website or a single website portal providing information on, and access to the Programme in the participating countries, including information about the period of implementation of programming and any related public consultation issues;</p> <p>(j) inform potential beneficiaries about funding opportunities under the IPA II cross-border cooperation programme;</p> <p>(k) Publicize to Union citizens the role and achievements of cohesion policy and of the IPA II cross-border cooperation through information and communication actions on the results of the Programme and operations.</p> <p>(l) Maintain a list of operations of the IPA II cross-border cooperation programme in a spreadsheet data format, which allows data to be sorted, searched, extracted, compared and easily published on the internet.</p> <p>Regarding the selection of operations, the managing authority shall:</p> <p>(a) draw up and, once approved by the joint monitoring committee, apply appropriate selection procedures and criteria in accordance with the Union and national rules that:</p> <p>(i) ensure the contribution of operations to the achievement of the specific objectives and results of the relevant priority;</p> <p>(ii) are non-discriminatory and transparent;</p> <p>(iii) take into account the general principles of promotion of equality between men and women and non- discrimination and sustainable development</p>	

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	<p>(b) ensure that a selected operation falls within the scope of the IPA II and can be attributed to a category of intervention of the IPA II cross-border cooperation programme;</p> <p>(c) ensure that beneficiaries are informed of the specific conditions concerning the products or services to be delivered under the operation, the financing plan, the time limit for execution and the financial and other information to be kept and communicated</p> <p>(d) satisfy itself that the beneficiary has the capacity to fulfil these conditions before the approval decision is taken; ensure that the procedure for evaluating proposals was carried out under the terms of the call for proposals, including the operations selection criteria approved by the Monitoring Committee;</p> <p>(e) ensure that the lead beneficiary of an operation is provided with a document setting out the conditions for support of the operation, including the specific requirements concerning the products or services to be delivered under the operation, the financing plan, and the time-limit for execution</p> <p>(f) satisfy itself that the lead beneficiary has the administrative, financial and operational capacity to fulfil the conditions referred to in point (c) before approval of the operation;</p> <p>(g) satisfy itself that, where the operation has started before the submission of an application for funding to the managing authority, applicable law relevant for the operation has been complied with;</p> <p>(h) ensure that operations selected for support from the IPA II do not include activities which were part of an operation which has been or should have been subject to a procedure of recovery in accordance with Article 71 of Regulation (EU) No 1303/2013 following the relocation of a productive activity outside the programme area;</p> <p>(i) determine the categories of intervention to which the expenditure of an operation shall be attributed.</p> <p>Regarding the financial management and control of the IPA II cross-border cooperation programme, the managing authority:</p> <p>(a) Identifies that each participating country designates the body or person responsible for carrying out such verifications in relation to beneficiaries on its territory (the 'controller(s)'). The managing authority shall satisfy itself that the expenditure of each beneficiary participating in an operation has been verified by a designated controller referred to in Article 23(4) of Regulation (EU) No 1299/2013 and Article 125 of Regulation (EU) No 1303/2013.</p> <p>(b) ensures that lead beneficiaries involved in the implementation of operations are reimbursed on the basis of eligible costs actually incurred maintain either a separate accounting system or an adequate accounting code for all transactions relating to an operation;</p> <p>(c) puts in place effective and proportionate anti-fraud measures taking into account the risks identified;</p> <p>(d) sets up procedures to ensure that all documents regarding expenditure and audits required to ensure an adequate audit trail are held in accordance with the requirements of point (g) of Article 72 of Regulation (EU) No 1303/2013;</p> <p>(e) draws up the management declaration and annual summary referred to in points (a) and (b) of Article 59(5) of the</p>	

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	Financial Regulation.	
<p>2.1.3 Specification of the functions formally delegated by the managing authority, identification of the intermediate bodies and the form of the delegation (underlying that the managing authorities maintains the full responsibility for the delegated functions), under Article 123(6) and (7) of Regulation (EU) No 1303/2013. Reference to relevant documents (legal acts with empowerments, agreements).</p> <p>Specifications of the functions of the controllers foreseen in Article 23(4) of Regulation (EU) No 1299/2013, for European territorial cooperation programmes.</p>	No functions have been delegated to an Intermediate Body.	
<p>2.1.4 Description of the procedures for ensuring effective and proportionate anti-fraud measures taking account of the risks identified, including reference to the risk assessment carried out (Article 125(4)(c) of Regulation (EU) No 1303/2013).</p>	<p>The MA applies specific effective and proportionate anti-fraud procedures and measures (system) for combating fraud that could be classified in 3 levels as following:</p> <ul style="list-style-type: none"> A. Fraud Risk Assessment B. Examination and review of suspicions of fraud Γ. Reporting mechanisms for suspicions of fraud <p>The Legal Framework of the Anti-Fraud system is: EU Reg. 1303/2013 Greek Law 4314/2014 (in Greece)</p> <p>In Greece: The National Reporting Mechanism and Authority for suspicions of fraud, is the General Secretariat Against Corruption</p>	<p>ANNEX 4: Risk Assessment & Management</p>

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	<p>which is also responsible for the national coordination of fraud issues in Greece (Greek Authority AFCOS according to ar. 7(B) of the Law 4320/2015 and ar. 4(3) of EU Reg. 883/2013. The report of a concern by Greek beneficiaries could be made via platform on the programme's website: http://kataggelies.gsac.gov.gr/</p> <p>In Albania: On the arrangements for the implementation of Union Financial Assistance to the Republic of Albania, under the instrument for pre-accession assistance (IPA II)". Article 50 (par. 2) of this Agreement specifies that "the IPA II beneficiary shall designate a service (an Anti-fraud coordination service-AFCOS), to facilitate effective cooperation and exchange of information, including information of an operational nature, with OLAF".</p> <p>In complementing the Agreement, Albania has drafted the Law No. 112/2015 "On Public Financial Inspection". Article 13 of this Law specifies that the Unit in charge for public financial inspection within the Ministry of Finance will play the role of AFCOS (mentioned above) and will serve as contact point for OLAF.</p> <p>More specifically, the Head of this Unit is the contact point for OLAF. In addition, article 14 of the abovementioned Law specifies the duties of AFCOS in Albania.</p> <p>The performance of the Anti-Fraud system is based on the EU Guidance Note on Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures (EGESIF 14-0021-00, 16/06/2014).</p>	
<p>2.2 Organisation and procedures of the managing authority</p>		<p>ANNEX2: Managing Authority: Organigramme, Tasks and Legislative Framework</p> <p>ANNEX 3: Joint Secretariat</p>
<p>2.2.1 Organisation chart and specifications of the functions of the units (including the plan for allocation of appropriate human resources with the necessary skills). This information also covers the intermediate bodies to which some functions have been delegated.</p>	<p>The Special Service managing the "European Territorial Cooperation" Objective Operational Programmes is comprised of the following four units as specified in the Ministerial Decision 2362/4/11/2015:</p> <p>Unit A: Planning and Monitoring of Management and Control Systems, Horizontal Issues and the "Interreg Europe" Programme</p> <p>Unit B1: Management - Monitoring of the Programmes implemented in the Balkan Peninsula –Black Sea and the Interregional Programmes.</p> <p>Unit B2: Management - Monitoring of the Programmes implemented in the Mediterranean and the Adriatic</p> <p>Unit C: Verification of Expenditures</p> <p>Unit D: Administration, and Informatics and the "Interact" Programme.</p> <p>The Management of the «INTERREG IPA CBC PROGRAMME GREECE ALBANIA» 2014-2020 falls under the</p>	

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	<p>responsibility of Unit B2. The Planning and Monitoring of the MCS of the Programme falls under the responsibility of Unit A. The verification of expenditures for the Beneficiaries located in Greece, falls under the supervision of Unit C. All administrative and IT issues and the MIS Office falls under the responsibility of Unit D. Moreover, the Unit D is responsible for the Management of the Technical Assistance Programme in Greece. In Albania, the Ministry of European Integration is the main beneficiary of the technical assistance. In this regard, the Ministry has set up the Technical Assistance Office which is in charge for the day-to-day management of the technical assistance.</p> <p>The Managing Authority is assisted by a Joint Secretariat (JS) based in Greece (Thessaloniki) and there is also an Antenna (info point) based in Albania (Saranda).</p> <p>In Greece, according to Ministerial Decision 300539/YΔ 1605 (Government Gazette 1453/B' 2016) the Joint Secretariat was set up under the legal responsibility of the managing authority following consultation with the participating countries. The Joint Secretariat assists the Managing Authority and the Joint Monitoring Committee in carrying out its respective functions.</p>	
2.2.2 Framework to ensure that an appropriate risk management exercise is conducted when necessary, and in particular in the event of major modifications to the management and control system.	Risk Assessment and Management tool shall be used by the MA taking into consideration all the factors that arise from the interior and exterior environment, especially in case of significant modifications of the Management and Control System. Risk Assessment and Management guidelines will adopt the respective findings/results so as to be in line with the Anti – Fraud Strategy (fraud risk assessment).	ANNEX 4: Risk Assessment & Management
2.2.3 Description of the following procedures (that should be provided in writing to the staff of the managing authority and intermediate bodies; date and reference):		
2.2.3.1 Procedures to support the work of the monitoring committee.	<p>The EU Member-State Greece and the beneficiary country Albania in agreement with the Managing Authority, have decided to establish a Joint Monitoring Committee (hereinafter referred to as JMC) for the effective implementation of the Interreg IPA CBC Programme “Greece – Albania 2014 – 2020” according to article 38 of the Commission Implementing Regulation (EU) 447/2014 so as to perform its functions according to articles 49 and 110 of Regulation (EU) 1303/2013.</p> <p>The Greek part of the Joint Monitoring Committee of the Interreg IPA CBC Programme “Greece-Albania 2014-2020” was set up by the Decision no 301700/ YΔ 4381/9-10-2015 of the Minister of Economy, Development and Tourism;</p> <p>The Albanian part of the Joint Monitoring Committee of the Interreg IPA CBC Programme “Greece-Albania 2014-2020”</p>	ANNEX 5: Joint Monitoring Committee

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	<p>was set up by the letter no 1736/14-10-2015 of the Ministry of European Integration.</p> <p>A Joint Steering Committee may be established by the Joint Monitoring Committee, acting under its responsibility for the selection of operations, in accordance with Art 39 of the IPA II Implementing Regulation and paragraph 5.4.5 of the Programme implementing provisions.</p>	
<p>2.2.3.2 Procedures for a system to collect, record and store in computerised form data on each operation necessary for monitoring, evaluation, financial management, verification and audit, including, where applicable, data on individual participants and a breakdown of data on indicators by gender when required.</p>	<p>The MA uses the Monitoring Information System (MIS) which analytically is described in Greek Law 4314/2014.</p> <p>The MIS aims to:</p> <ul style="list-style-type: none"> • The bottom – up information management (operation and payment's reporting documentation) • The online management of the operations. The development of the necessary printings for each phase of the implementation and management of an operation together with its legal commitments. • Cover all the implementation stages of an operation namely the physical and financial object, the time schedule, the administrative and legal framework. • Communicate all the information based on the EU SFC <p>For that reason, operations and controls of the MIS aim to:</p> <ul style="list-style-type: none"> • Satisfy the management requirements at each level of the CPs • Secure interactions among these different levels • Allow to the authorised staff to follow up the adherent of the commitments • Allow to the authorised staff to work on amendments and modifications (if needed) • Allow to the authorised staff to follow up the implementation of each operation • Allow to the authorised staff to assess effectively the results and impact of the implemented activities. 	<p>ANNEX 6: Monitoring Information System</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>

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<p>2.2.3.3 Procedures for the supervision of the functions formally delegated by the managing authority under Article 123(6) and (7) of Regulation (EU) No 1303/2013</p>	<p>NA</p>	
<p>2.2.3.4 Procedures for appraising, selecting and approving operations and for ensuring their compliance, for the entire implementation period, with applicable rules (Article 125(3) of Regulation (EU) No 1303/2013), including instructions and guidance ensuring the contribution of operations to achieving the specific objectives and results of the relevant priorities in accordance with the provisions of Article 125(3)(a)(i) of Regulation (EU) No1303/2013 and procedures to ensure that operations are not selected where they have been physically completed or fully implemented before the application for funding by the beneficiary (including the procedures used by the intermediate bodies where the appraisal, selection and approval of operations have been delegated).</p>	<p>The procedures for appraising, selecting and approving operations and for ensuring their compliance, with applicable national and EU rules and regulations are described in the Programme & Project Manual and its annexes and they could be summarized as follows:</p> <ul style="list-style-type: none"> • Programme & Project Manual • Application Form – Guidelines for the completion and submission of the application form • Specification of Budget Costs / Manual for SoB Costs • Selection Criteria • Partnership Declaration • Subsidy Contract • Progress Report (template and guidelines) • Guidance on Management Verifications • Co-Financing Statement - Non-double financing • Declaration of not generating revenues • Declaration of non-distribution of profits • Legal Entity Form for IPA beneficiaries • Maturity Sheet <p>The Joint Secretariat prepares the material for the call for proposals and submits it to the Managing Authority. The Managing Authority examines the material and if accepted proceed to its submission to the Joint Monitoring Committee for approval.</p> <p>Then, the Managing Authority launches the call for proposals, informing potential beneficiaries about financing, the particular conditions and requirements applicable to their eligibility under the call, the criteria and the procedure for selecting the operations, the main obligations to be undertaken by beneficiaries in case that an operation is selected for funding under the cross-border cooperation programme etc.</p> <p>The evaluation criteria aim to maximise the result-oriented approach to be applied by the programme for projects able to deliver concrete and visible outputs and results, in response to well identified challenges affecting the programme area and addressing development needs in an integrated manner.</p> <p>Potential beneficiaries prepare a proposal in cooperation with their lead beneficiary, who submits it to the Joint</p>	<p>ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance</p>

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	<p>Secretariat and receives a reference number.</p> <p>With respect to the launching of the call for proposals, the joint secretariat examines the proposals and make certain that:</p> <ol style="list-style-type: none"> 1. proposals are submitted within the deadline; 2. all standard documents required are completed; 3. beneficiaries are eligible. <p>It shall then carry out an evaluation of proposals based on the operations selection criteria, approved by the Joint Monitoring Committee and submit all the material to the managing authority. The managing authority ensures that the procedure for the evaluation of the proposals was carried out in accordance with the terms of the call for proposals and the approved operations selection criteria. Then, it submits the results to the Joint Monitoring Committee the following:</p> <ul style="list-style-type: none"> • the project fiches of the submitted project proposals; • a ranking list of the evaluated project proposals; • all evaluation forms. <p>In evaluating proposals, the joint secretariat may be assisted by external experts, selected in agreement with the participating countries.</p> <p>In special cases when the Managing Authority of the Programme considers that the project proposal under a given Call for Proposals cannot be evaluated in due time by the permanent staff of the Joint Secretariat (i.e. the proposals are too many), then the MA can propose to the Joint Monitoring Committee to approve, the evaluation of the project proposals to be carried out by a joint group of assessors).</p> <p>The joint group of assessors can be comprised of staff, coming from the Joint Secretariat, the Managing Authority of European Territorial Cooperation Programmes, as well as evaluators appointed by the NAs of each country.</p> <p>The Joint Monitoring Committee conducts the procedure for the selection of the operations to be funded, and has the ultimate responsibility for the selection of operations. Following the selection of the operations by JMC, the Managing Authority shall contract the lead beneficiaries of the selected operations. All projects receiving funds have to meet the following quality requirements:</p> <ul style="list-style-type: none"> • Cross-border relevance; • Partnership relevance; • Concrete outputs and measurable results; • Sustainable outputs and results; • Coherent approach; • Sound project communication strategy and tools; • Effective management; • Sound budget. <p>There is one common template application package for the Call for Proposals which is the Ordinary Call. In case different types of calls will be decided to be launched (e.g. thematic calls, targeted calls, calls for strategic projects,</p>	

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	<p>etc), the application package template (Ordinary Call) will be adjusted and specialized accordingly. As a general principle, the Interreg IPA II CBC Programme “Greece-Albania 2014-2020” is ranged, across all priorities, to sustainable development and promotion of equality between men and women and non-discrimination with focus on ensuring accessibility for persons with disabilities, which will also be reflected in the evaluation criteria.</p>	
<p>2.2.3.5 Procedures to ensure the provision to the beneficiary of a document setting out the conditions for support for each operation, including procedures to ensure that beneficiaries maintain either a separate accounting system or an adequate accounting code for all transactions relating to an operation.</p>	<p>On the basis of the Joint Monitoring Committee’s decision concerning the selected project proposals, the Managing Authority shall sign subsidy contracts with the Lead Beneficiaries of the approved projects. The subsidy contract shall determine the rights and responsibilities of the aforementioned parties and shall describe the scope of activities to be carried out, the terms of funding, the requirements for reporting and financial controls, etc.</p> <p>The Managing Authority will use a standard template for the subsidy contract for which the JMC is informed and which is developed in compliance with the Programme’s applicable rules and in accordance with the Greek law. The subsidy contract is addressed to the Lead Beneficiary, appointed by the partnership, in accordance to article 40 of Commission Implementing Regulation (EU) No 447/2014 and article 13 of the Regulation (EU) No 1299/2013, and is signed by the legal representative of the Lead Beneficiary and by the Special Secretary for ERDF & CF Funded Sectoral Ops of the Ministry of Economy and Development, Greece. A Partnership Agreement should be signed between the Lead Beneficiaries and other beneficiaries of the project before the signature of the Subsidy Contract. This Agreement defines the rules of procedure regarding the work to be carried out for the implementation of the specified project activities and describes the duties and obligation of the members of the Partnership.</p> <p>Following the approval for funding of the project, the MA/JS informs officially the Lead Beneficiary about the result of the evaluation and the next steps. The Lead Beneficiary in cooperation with the project beneficiaries, may be obliged to proceed with adjustments of the Application form and prepare all the necessary documentation required by the Call for proposals for the signing of the Subsidy Contract.</p> <p>For Technical Assistance projects, no subsidy contract is needed to be signed after the approval of the relevant application forms by the JMC.</p>	<p>ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance</p>
<p>2.2.3.6 Procedures for the verifications of operations (in line with requirements under Article 125(4) to (7) of Regulation (EU) No 1303/2013), including for ensuring the compliance of operations with the Union policies (such as those related to partnership and multi-level governance, promotion of equality between men and women, non-discrimination, accessibility for persons with disabilities, sustainable development, public procurement, State aid and</p>	<p>Greece establishes a decentralized verification of expenditure system at national level according to article 43(3) of Law 4314/2014.</p> <p>Albania establishes a centralized verification of expenditure system at national level.</p> <p>Regarding the Controllers foreseen in article 23 par. 4 of Regulation 1299/2013, the two participating countries shall designate the body or person responsible for carrying out the verifications defined in Article 125 (4) (a) of Regulation (EU) N. 1303/2013.</p> <p>As far as Greek Beneficiaries are concerned:</p> <p>For Greek Beneficiaries of ETC Programmes of which the MA located in Greece, the Unit C “Verification of Expenditure” of the MA has been designated as the body responsible manage the Register of Controllers/Decentralized verification of expenditure system (Ministerial Decree 109 283 / EYΘY 1012/4-11-2015).</p> <p>The verifications are carried out by the Register of Controllers (“MEE” or “MEE INTERREG”) which was established at</p>	<p>ANNEX 8: First Level Control System in Greece and Albania</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF.</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>environment rules), and identification of the authorities or bodies carrying out such verifications. The description shall cover administrative management verifications in respect of each application for reimbursement by beneficiaries and on-the-spot management verifications of operations that may be carried out on a sample basis. Where the management verifications have been delegated to intermediate bodies, the description should include the procedures applied by the intermediate bodies for those verifications and the procedures applied by the managing authority to supervise the effectiveness of the functions delegated to the intermediate bodies. The frequency and coverage shall be proportionate to the amount of public support to an operation and to the level of risk identified by these verifications and audits by the audit authority for the management and control system as a whole.</p>	<p>the MA following an “open call for expression of interest” to natural persons, Greek or EU citizens. A three-member evaluation committee selects the Controllers. The registration to the Register shall be made in accordance with a Decision of the Special Secretary for ERDF & CF Funded Sectoral Ops. Further information and details are described in the Ministerial Decree for the “Establishment of a Register of Controllers” of the Minister of Economy and Development according to article 43(3) of Law 4314/2014.</p> <p>The main task of the controllers is the foreseen verifications of Article 125 of the Regulation (EU) 1303/13 and Article 23 of Regulation (EU) 1299/2013. In this context the controllers conduct:</p> <ul style="list-style-type: none"> a) administrative verifications of all applications for reimbursement by beneficiaries established in Greece and b) on-the-spot verifications at the headquarters of beneficiaries and on the project site at least once on each project's lifespan. <p>Controls are carried out based on the approved programme and project documents, rules on eligibility, manuals on expenditure verification, national and EU public tendering and contracting legislation, ministerial decisions (YPASYD, joint ministerial decision for financial corrections, etc.) and any other relative directive and circular associated with management verifications.</p> <p>As far as the Albanian beneficiaries are concerned:</p> <p>The expenditures of the Albanian beneficiaries will be verified by the First Level Control (FLC) office at the Ministry of European Integration, General Directorate for Financing and Contracting of EU, World Bank and other donor funds, Central Finance and Contracting Unit, (CFCU). The CFCU is responsible for performance of on the spot checks to cover the additional verifications from financial, technical and physical aspects of the project financed from INTERREG IPA Programme.</p> <p>The CFCU staff goes to the location where the project is being implemented and meets with the representatives from the Beneficiary Institution/ Project Beneficiary and the Consultant/ Contractor (if needed).</p> <p>With regard to the specifics of the contract, checks will be performed on the results achieved - supplies delivered, services provided, works executed or project implemented from the point of view of scope, quantity, quality, time schedule, contract value, type, nature and aim.</p> <p>The First Level Control function is ensured by CFCU/ Ministry of Finance which examines the administrative and accounting documents in all (100%) operations with regard to the:</p> <ul style="list-style-type: none"> a) principle of effectiveness: to ensure that the expenditure has actually been incurred by beneficiaries for the project implementation; b) principle of legitimacy: to ensure that the expenditure is in accordance with the EU and national legislation; c) principle of localization of the co-financed operation: to ensure that the expenditure has been paid for an operation realized in the eligibility area of the Programme; d) Principle of documentary evidence: to ensure that the expenditures paid has been proved by receipted invoices or accounting documents of equivalent probative value <p>Analytically the First Level Control System in Greece and Albania is described in Annex 8 of the MCS.</p>	<p>The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>2.2.3.7 Description of the procedures by which applications for reimbursement are received from beneficiaries, verified, and validated, and by which payments to beneficiaries are authorised, executed and accounted for, in line with obligations set out in Article 122(3) of Regulation (EU) No 1303/2013 as from 2016 (including the procedures used by the intermediate bodies where processing of applications for reimbursement has been delegated), in view of respecting the deadline of 90 days for payments to beneficiaries under Article 132 of Regulation (EU) No 1303/2013.</p>	<p>The procedures by which applications for reimbursement are received by the JS from beneficiaries, verified, and validated, and by which payments to beneficiaries are authorised are described in the EU Financial Flows and Payments document (Annex 9) and the corresponded flowchart.</p> <p>The JS:</p> <ul style="list-style-type: none"> • receives the progress reports of the project by the Lead Beneficiary and/or the certificates of expenditures issued by the Controllers • examines the following: <ul style="list-style-type: none"> - the compatibility with the Subsidy Contract and its Annexes (i.e. physical and financial object, information and publicity rules etc - that the documents submitted are complete - that the declared expenditure is verified • acts upon any observations made by the controllers, • inserts all relevant data to the MIS <p>The Managing Authority:</p> <ul style="list-style-type: none"> • ensures the existence of required information related to the procedures and the verifications conducted • ensures that all data is inserted in the MIS, • informs the Certifying Authority on the availability of data in the MIS. application <p>The Certifying Authority:</p> <ul style="list-style-type: none"> • plans interim payment requests • checks the inserted data in the MIS the declaration of expenditure and any possible variances and informs the MA accordingly • receives and disseminates the EU contribution according to the applicable procedures for Greek and Albanian Beneficiaries and informs the Managing Authority and the JS after each payment. <p>The single Certifying Authority of the Interreg IPA CBC Programme “Greece – Albania” 2014-2020 is responsible for drawing up and submitting payment applications to the Commission. According to article 27(1) of Regulation (EU) 1299/2013 payments will be made to a single account with no national subaccounts. The CA shall bear overall responsibility for the above-mentioned funds credited on the cited account.</p> <p>The Certifying Authority will be the body responsible for making payments to the beneficiaries for the INTERREG IPA II cross-border cooperation programme GREECE – ALBANIA 2014-2020, according to the provisions of article 46 (2) of Regulation (EU) 447/2014, article 21(2) of Regulation (EU) No 1299/2013 and article 132 of Regulation (EU) No 1303/2013. The CA shall receive the payments made by the Commission and shall, as a general rule and if not otherwise specified in the subsidy contract and the partnership agreement, make payments to the lead beneficiary. No amount shall be deducted or withheld from payments made to beneficiaries and no subsequent charges shall be levied that would reduce these amounts.</p>	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<p>The procedures, by which the payments to beneficiaries are authorized, executed and accounted for, in line with obligations set out in ar. 122(3) of Reg.1303/2013 and the national legislation, are described analytically in EU Financial Flows and Payments document (Annex 9).</p> <p>Regarding the national Co-Financing, the Greek national co-financing is provided by the Public Investments Programme of the Ministry of Economy and Development to the beneficiaries whereas for the Albanian Beneficiaries, the national co-financing will be covered by the beneficiaries' own contribution.</p>	
<p>2.2.3.8 Identification of the authorities or bodies carrying out each step in the processing of the application for reimbursement, including a flowchart indicating all bodies involved</p>	<p>The steps in processing the application for reimbursement include:</p> <ul style="list-style-type: none"> • Payment of the EU Contribution by the EU Commission to the CA • Transfer of the EU Contribution by the CA to the beneficiaries according to the applicable procedures for Greek and Albanian Beneficiaries <p>The engaged authorities are:</p> <ul style="list-style-type: none"> - European Commission - Certifying Authority - Bank of Greece 	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>2.2.3.9 Description of how information is transmitted to the certifying authority by the managing authority, including information on deficiencies and/or irregularities (including suspected and established fraud) detected and their follow-up in the context of management verifications, audits and controls by Union or national bodies.</p>	<p>The Certifying Authority has access to all information that is inserted by the MA/JS in the MIS. Before each payment claim to the EC, the Certifying Authority can check in the MIS all information and data inserted.</p> <p>The MCS's Annexes include all necessary information regarding:</p> <ul style="list-style-type: none"> • Monitoring and follow up of the projects' implementation • Verifications, controls, detection of irregularities and Financial corrections • Anti-fraud measures and procedures • Draw up of interim payment reports and annual summary <p>Through the above procedures, the availability of the information from the MA to the CA, is secured. In the MCS annexes, there is analytical description of how information flow is ensured and the kind of data which are submitted to the MIS.</p>	<p>ANNEX 4: Risk Assessment & Management</p> <p>ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance</p> <p>ANNEX 8: First Level Control System in Greece and Albania</p> <p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
		relevant Annexes, shall be revised and adjusted accordingly.
2.2.3.10 Description of how information is transmitted to the audit authority by the managing authority, including information on deficiencies and/or irregularities (including suspected and established fraud) detected and their follow-up in the context of management verifications, audits and controls by Union or national bodies.	Information on deficiencies and/or irregularities (including suspected and established fraud) is transmitted to the audit authority by the managing authority via the MIS. Analytically the procedure is described to the Joint Ministerial Decision for Financial Corrections and the Audit Manual.	ANNEX 12 Irregularities and Recoveries / Financial Corrections
2.2.3.11 Reference to national eligibility rules laid down by the Member State and applicable to the operational programme.	Eligibility rules applicable to the Programme are in line with Commission Delegated Regulation (EU) 481/2014. For Greece, these rules are specified and described in the Ministerial Decision for the Management and Control System of the European Territorial Cooperation Operational Programmes (YA300488/YD1244 – YPASYD). Eligibility rules and costs for both countries are described in the Programme & Project Manual.	ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance
2.2.3.12 Procedures to draw up and submit to the Commission annual and final implementation reports (Article 125(2)(b) of Regulation (EU) No 1303/2013), including the procedures for collecting and reporting reliable data on performance indicators (Article 125(2)(a) of Regulation (EU) No 1303/2013).	In order to draw up implementation reports, the MA/JS collects and processes in time all the relevant data required, according to the regulatory framework and respective models/templates issued by the EC. The MA/JS is responsible for drafting the annual and final implementation reports which are sent to the EC after their approval by the Joint Monitoring Committee. The procedures which the MA/JS follows in order to draw up and submit the Annual and Final Implementation Reports are as follows: <ul style="list-style-type: none"> • Data collection and process – draw up of implementation reports • Submission of the Reports to the Joint Monitoring Committee for approval • Submission of the approved Reports to the EC • Information and Publicity Legislative Framework: <ul style="list-style-type: none"> • EU REG 1303/2013: ar. 50, 125 (2.b) • EU REG 1299/2013: ar. 14 	ANNEX 10: Annual and Final Report Procedures

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<ul style="list-style-type: none"> • Commission Implementing Regulation 447/2014: ar. 42 (1) • Commission Implementing Regulation 207/2015 “Annex X Annual and Final Implementation Report Models” 	
<p>2.2.3.13 Procedures for drawing up the management declaration (Article 125(4) (e) of Regulation (EU) No 1303/2013).</p>	<p>The management declaration includes the following:</p> <ul style="list-style-type: none"> - the declaration itself which, in accordance with the Financial Regulation, contains three parts linked to the accounts, the use of expenditure entered in these accounts and the legality and regularity of this expenditure based on the guarantees given by the MCS; and - a confirmation by the MA of the effective and compliant functioning of the MCS in relation to a number of key elements: appropriate treatment in the accounts of irregularities detected, including in the case of an on-going assessment of the legality and regularity of expenditure; data relating to indicators, milestones and progress of the programme; effective and proportionate anti-fraud measures; lack of undisclosed matters which could damage the reputation of cohesion policy. <p>The management declaration is related to the implementation of the programme throughout the accounting year. The Audit Authority (EDEL), with the assistance of GoA, will carry out audit activities to verify the assertions made in the Management Declaration.</p> <p>The MA submits the Management Declaration to the Audit Authority (EDEL) until February 6th of the year N+1 (i.e. 06/02/N+1). Finally, the AA submits the Management Declaration to the European Commission, via the SFC, until February 15th of the year N+1 (i.e. 15/02/N+1) and always after the Audit Opinion on the Accounts has been concluded by the Audit Authority (EDEL).</p> <p>Analytically the procedures are described in Annex 9.</p>	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>2.2.3.14 Procedures for drawing up the annual summary of the final audit reports and of controls carried out, including an analysis of the nature and extent of errors and weaknesses identified in</p>	<p>The MA shall draw up an annual summary of the final audit reports and of controls carried out, including an analysis of the nature and extent of errors and weaknesses identified in systems, as well as the corrective action taken or planned. For the annual summary, there is no model provided in the EU legislation. In order to promote a consistent, approach a non-binding recommended template is included.</p> <p>The annual summary should provide a global and synthetic picture of the results of management verifications, controls and final audits performed in relation to expenditure declared during an accounting year and entered into the accounts.</p>	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>systems, as well as corrective action taken or planned (Article 125(4)(e) of Regulation (EU) No 1303/2013).</p>	<p>It is one of the main foundations on which the management declaration is built and it complements the information included in the accounts and the Annual Control Report (ACR).</p> <p>In order to avoid administrative burden and overlaps, the Commission recommends that the annual summary shall not repeat information already available in the ACR to be submitted by the AA. Instead, cross-references to the specific sections of the ACR should be considered in the annual summary as a best option. The corresponding sections of the ACR are therefore considered as the part of the annual summary on final audit reports requested under the Financial Regulation.</p> <p>For the preparation of the annual summary it is expected that the procedures in place ensure:</p> <ol style="list-style-type: none"> the collection of the final results of all audits and controls carried out by the relevant bodies for each program, including management verifications carried out by the MA or on its behalf by intermediate bodies and audits carried out by or under the authority of the AA; an analysis of the nature and extent of the errors and weaknesses identified in the systems and the subsequent follow-up to these deficiencies (corrective action taken or planned); the implementation of preventive and corrective action in case of identification of systemic errors. <p>Analytically, the procedures are described in Annex 9</p>	<p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>2.2.3.15 Procedures concerning the communication to staff of the above procedures, as well as an indication of training organised/foreseen and any guidance issued (date and reference).</p>	<p>The above procedures are communicated to the MA's and JS's staff based on the procedures D.5.5. of the Mailing Management of ISO9001 which the MA performs. The Head of the MA sends notifications to the Heads of Units and the Coordinator of the JS, who afterwards inform their staff.</p> <p>The organization of the training seminar will be done based on the procedure D.5.3 Human Resources Management of the ISO9001 which the MA performs. Indicatively:</p> <ul style="list-style-type: none"> • In-house seminars • Training seminars • Seminars organized in cooperation with INTERACT • Thematic seminars 	<p>ANNEX 11 Procedures for the Staff Training and Audit Trail based on the ISO 9001 of the Managing Authority</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>2.2.3.16 Description, where applicable, of the procedures of the managing authority in relation to the scope, rules and procedures concerning the effective arrangements set out by the Member State⁽²⁾ for the examination of complaints concerning the ESI Funds, in the context of Article 74(3) of Regulation (EU) No 1303/2013.</p>	<p>In accordance with Article 74(3) of Regulation (EU) No 1303/2013, complaint arrangements, including the setup of a Joint Complaint Committee, with specific rules of procedures and representatives, is put in place. Rules of procedures and representatives are analytically described in Annex 7A (Complaint Arrangements document)</p> <p>In the cases where the Managing Authority takes up the role to reply to the complaints mentioned above it will examine the admissibility of the complaints and in particular if the complainant has a legal interest in complaining against any decision made by the competent Programme Bodies. It will also examine and reply on the legality of the actions against which the complaints are launched and address all legal, factual arguments and claims included in the complaints.</p> <p>Greece as the country hosting the Managing Authority of the Programme shall, upon request by the Commission, examine any complaints submitted to the Commission falling within the scope of its arrangements. The Managing Authority shall inform the Commission, upon request, of the results of those examinations.</p>	<p>ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance</p>
<p>2.3 Audit Trail</p>	<p>The Audit Trail is identified at Beneficiary's, Lead Beneficiary's and MA/JS level and is considered sufficient for the Cooperation Programme as long as it fulfills the criteria of the Regulations 1303/2013, 447/2014 and 1299/2013.</p>	
<p>2.3.1 Procedures to ensure an adequate audit trail and archiving system, including with respect to the security of data, taking account of Article 122(3) of Regulation (EU) No 1303/2013, in accordance with national rules on the certification of conformity of documents (Article 125(4)(d) of Regulation (EU) No 1303/2013 and Article 25 of Commission Delegated Regulation (EU) No 480/2014)</p>	<p>i) The Managing Authority/Joint Secretariat shall keep and archive the following documents:</p> <p>a) The decisions of the Joint Monitoring Committee referring to the approval of the project selection criteria and of the material related to the call for proposals, the Application Forms submitted by the potential beneficiaries, the evaluation assessment forms filled in by the Joint Secretariat assessors and the results of the evaluation regarding projects to be approved by the JMC. For the selected projects, the MA/JS maintains the Subsidy Contracts and the Partnership Agreements, signed.</p> <p>b) All documentation relevant to the implementation of projects (progress and financial reports, any other reporting documents submitted by the lead beneficiaries supporting the request for reimbursement and documents proving the transfer of the EU contribution from the CA to the lead beneficiaries as well as the payment of national co-financing).</p> <p>ii) The lead beneficiary: is obliged to keep a full file of the project (Subsidy Contract, Partnership Agreement, relevant documents of the verified expenditure of the beneficiaries) as well as the documents proving the transfer of the EU contribution to the beneficiaries.</p> <p>All relevant documents that must be kept by each beneficiary are described in the Programme and Project Manual. The MA will comply with the requirements of Article 122 (3) of Regulation (EU) No 1303/2013. Specifically, the Management Information System will ensure that all exchanges of information between beneficiaries and the MA, CA and AA can be carried out by electronic data exchange.</p>	<p>ANNEX 11 Procedures for the Staff Training and Audit Trail based on the ISO 9001 of the Managing Authority</p>
<p>2.3.2 Instructions given on keeping supporting documents available by beneficiaries/intermediate bodies/managing authority (date and reference):</p>		

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
2.3.2.1 Indication of the period during which documents are to be held.	<p>According to article 140 of EU Regulation 1303/2013:</p> <p>The lead beneficiary must ensure that all beneficiaries keep the documents linked to the project for which the total eligible expenditure is less than EUR 1,000,000, in an ordered and safe way for a period of three years from 31 December following the submission of the accounts in which the expenditure of the operation is included. In the case of operations other than those referred to in the previous subparagraph, all supporting documents shall be made available for a two-year period from 31 December following the submission of the accounts in which the final expenditure of the completed operation is included. The filed documents can be either the originals or the certified as original copies on commonly used data media (in accordance with national legislations).</p>	ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance
2.3.2.2. Format in which the documents are to be held.	<p>Documents are retained either as the original paper copies or as electronic copies of the originals. The regulations allow for the electronic storage of documents provided that they are stored on a recognised data carrier (e.g. CD ROM, Hard Disk or Magnetic Disk), are certified as being copies of the original, meet national standards and are auditable. For the purposes of the verifications and audits Lead Beneficiaries are advised to keep a document that describes the procedures undertaken to obtain the necessary assurance that adequate IT security standards are in place to rely on the information held electronically/digitally. Beneficiaries using scanning, e-archiving or image processing systems (where original paper documents are scanned and stored in digital form) will be instructed to ensure that certification processes and controls are in place that, at least:</p> <ul style="list-style-type: none"> • Guarantee that each 'e-document' (scanned image) is identical to the paper original. • Make it impossible to scan the same paper document to produce several different e-documents of the same original document (each e-document remains unique and cannot be re-used for any other than its initial purpose). <p>Where the document evidences a financial transaction, the approval, accounting and payment process for each e-document should be unique (it should not be possible to approve, account for, or pay the same e-document twice). Once scanned, it must be impossible to amend e-documents or to create altered copies (or amended/altered versions are held as separate versions and the original, unaltered version of the image remains available for audit purposes). The following shall be considered as commonly accepted data:</p> <ol style="list-style-type: none"> (a) photocopies of original documents; (b) electronic versions of original documents; (c) documents existing in electronic version only. <p>Where photocopied, the photocopy document will contain a 'certification statement'. The certification declaration must be annotated on, or appended to, the copy. The original document does not need to be marked. If a document contains multiple pages then the first page should be certified and the number of attached pages indicated on the front page (alternatively, each page could be certified). The certification statement is to be signed and dated by an employee who can certify that the copy is a true replica image of the original.</p>	ANNEX 7: Procedures and Documents for appraising, selecting, approving and support operations and for ensuring their compliance
2.4 Irregularities and Recoveries		
2.4.1 Description of the procedure (that should be provided in writing to the staff of the managing	According to the Joint Ministerial Decision for Financial Corrections and the Procedures for Financial Corrections of the Audit Authority (ANNEX 12) and the procedures of the First Level Control system and verifications guidance (ANNEX 8) the following are ensured:	ANNEX 4: Risk Assessment & Management

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>authority and intermediate bodies: date and reference) on reporting and correction of irregularities (including fraud) and their follow-up and recording of amounts withdrawn and recovered, amounts to be recovered, irrecoverable amounts and amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effect</p>	<ul style="list-style-type: none"> • early detection of irregularities, including those presenting evidence of fraud, • implementation of the required Financial corrections / recoveries • communication of the Decisions of Financial Correction / Recovery to EDEL which is the body responsible for the report of irregularities to the EU. <p>In the case of a systemic irregularity detected, the horizontal corrections are implemented under the responsibility of the Certifying Authority, which shall inform the authorities engaged in management tasks (ANNEX 12). Furthermore, there is a distinct procedure for examining indications of fraud by the MA and report suspected fraud.</p> <p>Regarding Albania: According to the Framework Agreement for IPA II Assistance, concluded among Albania and European Commission, the IPA II beneficiary (in this case Albania) shall designate a service (an Anti-fraud coordination service) to facilitate effective cooperation and exchange of information, including information of an operational nature, with OLAF. In this regard, Albania has designated the Public Financial Inspection Directorate (within Ministry of Finance) as the competent authority for the AFCO Service. In addition, should be noted that AFCOS contact person for Albania is Mr. Bejko Late, Director for Public Financial Inspection Directorate in the Ministry of Finance. Contact: bejko.late@financa.gov.al.</p> <p>The irregularity officer has been dully appointed by the Head of the Albanian Operating Structure. Document/Decision is attached. According to the Framework Agreement for IPA II Assistance, concluded among Albania and European Commission, the IPA II beneficiary (in this case Albania) shall designate a service (an Anti-fraud coordination service) to facilitate effective cooperation and exchange of information, including information of an operational nature, with OLAF. In this regard, Albania has designated the Public Financial Inspection Directorate (within Ministry of Finance) as the competent authority for the AFCO Service. In addition, should be noted that AFCOS contact person for Albania is Mr. Bejko Late, Director for Public Financial Inspection Directorate in the Ministry of Finance. Contact: bejko.late@financa.gov.al.</p> <p>The irregularity officer has been dully appointed by the Head of the Albanian Operating Structure. Document/Decision is attached.</p>	<p>ANNEX 8: First Level Control System in Greece and Albania</p> <p>ANNEX 12 Irregularities and Recoveries/Financial Corrections</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>2.4.2 Description of the procedure (including a flowchart setting out the reporting lines) to comply with the obligation to notify irregularities to the Commission in accordance with Article 122(2) of Regulation (EU) No 1303/2013</p>	<p>The Audit Authority (EDEL) is responsible for reporting irregularities and suspected frauds to the EU. Within the framework of the procedure for Reporting of Irregularities (ANNEX 4 & 11) the timely initial report of irregularities and of suspected fraud (according to Article 122 of Reg. (EC) 1303/2013) by the MA and the CA to AA (EDEL) is ensured.</p> <p>Moreover, the transmission of data concerning any irregularity and suspected fraud cases (which were reported in the previous report), is ensured. In the process the time / frequency of irregularities reporting is defined according the relevant Regulation. The AA based on all of the above information on irregularities, transmits electronically to EC the required data through the specific irregularities management system (IMS) of the Commission.</p> <ul style="list-style-type: none"> • The data transmission for the initial reporting of irregularities is made within two months from the end of each 	<p>ANNEX 4: Risk Assessment & Management</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<p>reporting quarter.</p> <ul style="list-style-type: none"> Regarding the monitoring of irregularities and suspected fraud, which were declared in a previous report, and for which there is new information on their outcome, the AA transmits to the Commission the relevant information through the MIS as soon as possible after the reception of the information about their evolution. 	
3. CERTIFYING AUTHORITY		
3.1 Certifying Authority and its main actions		
3.1.1 The status of the certifying authority (national, regional or local public body) and the body of which it is part.	The designation of the Certifying Authority of the Programmeshas been introduced in article 10 of Law 4314/2014 and covers also the Interreg IPA CBC “Greece-Albania 2014-2020”. The Special Service «Certifying and Verifications Authority of Co-funded Programmes» - Units, A, B and C of the Greek Ministry of Economy and Development has been designated as the Certifying Authority.	ANNEX 13 Certifying Authority: Organigramme, Staff and Legislative Framework
3.1.2 Specification of the functions carried out by the certifying authority. Where the managing authority also carries out in addition the functions of the certifying authority, description of how separation of functions is ensured (see 2.1.2)	<p>The functions of the CA will be carried out in compliance with article 37 (2) of the Commission Implementing Regulation (EU) 447/2014, article 24 of Regulation (EU) 1299/2013 and article 126 of Regulation (EU) 1303/2013.</p> <p>The Certifying Authority shall be responsible for:</p> <ol style="list-style-type: none"> Drawing up and submitting payment applications to the Commission, and certifying that they result from reliable accounting systems, are based on verifiable supporting documents and have been subject to verifications by the managing authority; Drawing up the accounts referred to in point (a) of Article 59 (5) of the Financial Regulation (EU)966/2012 Certifying the completeness, accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the INTERREG IPA II cross-border cooperation programme “GREECE – ALBANIA 2014-2020” and complying with applicable law; Ensuring that there is a system which records and stores, in computerised form, accounting records for each operation, and which supports all the data required for drawing up payment applications and accounts, including records of amounts recoverable, amounts recovered and amounts withdrawn following cancellation of all or part of the contribution for an operation or the cooperation programme; Ensuring, for the purposes of drawing up and submitting payment applications, that it has received adequate information from the managing authority on the procedures and verifications carried out in relation to expenditure; Taking into account when drawing up and submitting payment applications of the results of all audits carried out by, or under the responsibility of, the audit authority; Maintaining, in a computerised form, accounting records of expenditure declared to the Commission and of the corresponding public contribution paid to beneficiaries; Keeping an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation. Amounts recovered shall be repaid to the budget of the Union prior to the closure of the INTERREG IPA cross-border cooperation programme “GREECE – ALBANIA 2014-2020” by deducting them from the 	ANNEX 13 Certifying Authority: Organigramme, Staff and Legislative Framework

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<p>subsequent statement of expenditure.</p> <p>The Certifying Authority will be the body responsible for making payments to beneficiaries for the INTERREG IPA cross-border cooperation programme "GREECE – ALBANIA 2014-2020" according to the provisions of article 21(2) of Regulation (EU) No 1299/2013, article 132 of Regulation (EU) No 1303/2013 and article 46 (2) of Regulation (EU) No 447/2014. The CA shall receive the payments made by the Commission and shall, as a general rule and if not otherwise specified in the subsidy contract and the partnership agreement, make payments to the lead beneficiary. No amount shall be deducted or withheld from payments made to beneficiaries and no subsequent charges shall be levied that would reduce these amounts.</p> <p>The Certifying Authority transfers the total amount of the contribution from IPA II to the lead beneficiaries of selected operations. The lead beneficiaries shall ensure that the other beneficiaries receive the total amount of the contribution from IPA II as quickly as possible and in full if not otherwise specified in the subsidy contract and the partnership agreement. No amount shall be deducted or withheld and specific charge or other charge with equivalent effect shall be levied that would reduce those amounts for the other beneficiaries.</p>	
<p>3.1.3. Functions formally delegated by the certifying authority, identification of the intermediate bodies and the form of the delegation under Article 123(6) of Regulation (EU) No 1303/2013. Reference to relevant documents (legal acts with empowerments, agreements). Description of the procedures used by the intermediate bodies to carry out delegated tasks, and of the procedures of the certifying authority to supervise the effectiveness of the tasks delegated to the intermediate bodies</p>	<p>NA</p>	
<p>3.2 Organisation of the Certifying Authority</p>		
<p>3.2.1 Organisation chart and specification of the functions of the units (including plan for allocation of appropriate human resources with necessary skills). This information also covers the intermediate bodies to which</p>	<p>The organisational chart, the specification of functions and the allocation of human resources of the CA, are presented to Annex 13 In the same Annex there are also documents about human resources management and job descriptions. No tasks have been delegated to intermediate bodies.</p>	<p>ANNEX 13 Certifying Authority: Organigramme, Staff and Legislative Framework</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
some tasks have been delegated)		
3.2.2 Description of the procedures to be provided in writing to the staff of the certifying authority and intermediate bodies (date and reference)	The Management and Control System of the programme consists also from procedures, models, templates and Guides which are included in its Annexes. The Management and Control System and each future revision will be communicated to all the relevant Authorities and Bodies which are part of the System – among them is the Certifying Authority.	
<p>3.2.2.1 Procedures for drawing up and submitting payment applications:</p> <ul style="list-style-type: none"> - Description of arrangements in place for the certifying authority to access any information on operations, necessary for the purpose of drawing up and submitting payment applications, including the results of management verifications (in line with Article 125 of Regulation (EU) No 1303/2013) and all relevant audits - Description of the procedure by which payment applications are drawn up and submitted to the Commission, including procedure to ensure sending of the final application for interim payment by 31 July following the end of the previous accounting year 	<p>The procedures for drawing up and submitting payment applications are described analytically in Annex 9.</p> <p>The CA uses data from the MIS, for drawing up and submitting payment application. The MIS is also the accounting system of the CA and its operation rules, regarding the data which are included and influence the Payment Applications, have determined by the CA.</p> <p>The CA by determining the operation rules of the MIS, has secured that all the processes are made according to the Structural Funds' and Cohesion Fund's regulations in order to be acceptable and technically perfect as well as to provide adequate audit trail. This could be achieved through the proper organization of the data and the operation principles from the one hand and through keeping to the schedule about MIS's updates and automatic controls of the system, from the other.</p> <p>Moreover, before the certification of the Interim Application, beyond the automatic controls which take place from the MIS, the CA carries out a series of verifications which are achieved with special reports, data cross checking, confirmation of the accuracy of corrections' and exceptions' printings, control of keeping the regulatory obligations.</p> <p>For the certification's purposes, the CA has reading access to all the records which are kept to the MIS. Additionally, the total of the controls' results and management verifications are communicated to the CA.</p> <p>Trail 1: The beneficiary submits to the MA its expenditures by using the Declaration of Expenditures, which is controlled and recorded to the MIS by the CA. The CA carries out the management verification and finalizes the expenditures in MIS. The expenditure at this phase considers as a distinct record (payments) in the MIS, which will be used by the CA for drawing up the Payment Applications.</p> <p>Trail 2: Controls' data are recorded to the MIS, the Decision of Financial Correction/Recovery is issued (if this is the case) and the Datasheet for Corrections is submitted, which is considered also as distinct record (corrections), which will be used by the CA for drawing up the Payment Applications.</p>	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>3.2.2.2. Description of the accounting system used as a basis for certification of expenditure accounts to the Commission (Article 126(d) of Regulation (EU) No 1303/2013):</p> <ul style="list-style-type: none"> - arrangements for forwarding aggregated data to the certifying authority in case of a decentralised system, - the link between the accounting system and the information system described under paragraph 4.1, - identification of European Structural and Investment Fund transactions in case of a common system with other Funds. 	<p>The MIS is the accounting system used as a basis for certification of expenditure accounts to the Commission.</p> <p>The MIS is the central information system which supports the performance of all the procedures described in the Management and Control System, and the tool which enables data exchange among all the engaged authorities/bodies.</p> <p>The CA secures that the process through the MIS is done according the Structural Funds' and Cohesion Fund's legislation framework. Thus, there is evidence that the accounting system is acceptable and technically perfect as well as provides adequate audit trail.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>3.2.2.3 Description of the procedures in place for drawing up the accounts referred to in Article 59(5) of Regulation (EU, Euratom) No 966/2012 (Article 126(b) of Regulation (EU) No 1303/2013). Arrangements for certifying the completeness,</p>	<p>The accounts shall cover the accounting year and shall include at the level of each priority the following:</p> <p>(a) the total amount of eligible expenditure entered into the MIS by the CA and which has been included in payment applications submitted to the Commission in accordance with Article 131 and Article 135(2) of Reg (EU) 1303/2013 by 31 July of year N, following the end of the accounting year, the total amount of the corresponding public expenditure incurred in implementing operations, and the total amount of corresponding payments made to beneficiaries;</p> <p>(b) the amounts withdrawn and recovered during the accounting year, the amounts to be recovered as at the end of the</p>	<p>ANNEX 9: Management Declaration, Annual Summary, Annual Accounts, Payment Applications and Financial Flows</p> <p>In any case, till the full development and adjustment of the MIS to the</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law (Article 126(c) of Regulation (EU) No 1303/2013) taking into account the results of all verifications and audits.</p>	<p>accounting year, the recoveries effected pursuant to Article 71 of Reg (EU) 1303/2013, and the irrecoverable amounts;</p> <p>(c) the amounts of programme contributions paid to financial instruments under Article 41(1) of Reg (EU) 1303/2013 and advances of State aid under Article 131(4) of Reg (EU) 1303/2013;</p> <p>(d) for each priority, a reconciliation between the expenditure stated pursuant to point (a) and the expenditure declared in respect of the same accounting year in payment applications, accompanied by an explanation of any differences.</p> <p>The procedures that the CA applies when drawing up, certifying and submitting the Annual Accounts include the following:</p> <ul style="list-style-type: none"> • Preparation, drawing up and submission of the first draft of Annual Accounts • Draw up and submission of the 2nd draft of Annual Accounts • Draw up and submission of the final Annual Accounts • Audit Opinion of the Audit Authority • Submission of the required documents to the European Commission • Examination by the European Commission <p>Analytically the procedures are described in Annex 9.</p>	<p>Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>3.2.2.4 Description, where applicable, of the procedures of the certifying authority in relation to the scope, rules and procedures concerning the effective arrangements set out by the Member State⁽³⁾ for the examination of complaints concerning the ESI Funds, in the context of Article 74(3) of Regulation (EU) No 1303/2013.</p>	<p>The reporting mechanism for the examination of complaints concerning the ESI funds (involved bodies, management of suspicions and actions, communication of the outcome of each case etc), are analytically described to the Greece – Albania Anti – Fraud Strategy in Annex 4. In this frame, the Certifying Authority is informed for the examination of each case.</p>	<p>ANNEX 4: Risk Assessment & Management</p>
<p>3.3 Recoveries</p>		
<p>3.3.1. Description of the system for ensuring prompt recovery of public assistance, including Union assistance</p>	<p>The submission of corrections in the MIS by using the Datasheet of Corrections after detecting irregularities is foreseen and described in the Joint Ministerial Decision for Financial Corrections.</p> <p>In all cases of Financial corrections, the corresponding amounts are recorded into the system through the Datasheet of Correction and are removed from the next payment application by deducting them from the list of eligible expenditures, despite their recovery from the Beneficiary (they shall be paid back as a revenue in the general budget of the EU with</p>	<p>ANNEX 12 Irregularities and Recoveries/Financial Corrections</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<p>equivalent compensation to the next payment application).</p> <p>Also, recoveries' procedure is described in the Joint Ministerial Decision for Financial Corrections and is referring to the cases foreseen in ar. 33(3) of law 4314/2014.</p>	
<p>3.3.2. Procedures for ensuring an adequate audit trail by maintaining accounting records in computerised form, including amounts recovered, amounts to be recovered, amounts withdrawn from a payment application, amounts irrecoverable and amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effect, for each operation, including the recoveries resulting from the application of Article 71 of Regulation (EU) No 1303/2013 on durability of operations.</p>	<p>The adequate audit trail is ensured through the accounting system of CA (MIS) and specifically through the submission and record of the Datasheet of Corrections. For each correction the following information can be found in the MIS:</p> <ul style="list-style-type: none"> • the initial record and acceptance of the expenditure audits certification through the payment application • the verification/control with which the correction (amounts irrecoverable) came up • the submission and record of the Datasheet of Corrections and the payment application with which the amount was paid back as a revenue in the general budget of the EU). 	<p>ANNEX 12 Irregularities and Recoveries/Financial Corrections</p>
<p>3.3.3. Arrangements for deducting amounts recovered or amounts to be withdrawn from expenditure to be declared</p>	<p>In cases of Financial corrections, the corresponding amounts are withdrawn from the next payment application through their deduction from the list of eligible expenditures, despite their recovery from the Beneficiary (they shall be paid back as a revenue in the general budget of the EU with equivalent compensation to the next payment application). The above audit trail is visualized in the MIS.</p>	<p>ANNEX 12 Irregularities and Recoveries/Financial Corrections</p>
<p>4. INFORMATION SYSTEM</p>		
<p>4.1 Description of the information systems including a flowchart (central or common network system or decentralized system with links between the systems) for</p>		

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>4.1.1. Collecting, recording and storing, in a computerised form data on each operation, including where appropriate data on individual participants and a breakdown of data on indicators by gender when required, necessary for monitoring, evaluation, financial management, verification and audit, as required by Article 125(2)(d) of Regulation (EU) No 1303/2013 and by Article 24 of Commission Delegated Regulation (EC) No 480/2014.</p>	<p>The data required for monitoring, evaluation, financial management, verification and audit of Operations are collected, recorded and stored in the MIS-INTERREG according to the requirements of the Regulation (EU) 447/2014 and the Regulation (EU) 1303/2013 and the relative implementing regulations.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>4.1.2. Ensuring that the data referred to in the previous point is collected, entered and stored in the system, and that data on indicators is broken down by gender where required by Annexes I and II to Regulation (EU) No1304/2013, as required by Article 125(2)(e) of Regulation (EU) No 1303/2013.</p>	<p>All the competent Authorities/Bodies of the Programme have the obligation to insert into the MIS the necessary data concerning the implementation of the actions of the Programme.</p> <p>Users with registration rights, add to MIS the data and documents for which they are competent, as well as any updates, in particular format (electronic format), and there is also the possibility to attach documents. Users have the responsibility for the on-time data entry and for the accuracy, quality and completeness of these data. MIS supports the registration by performing a series of logical validation checks and by offering many tools and reports to users in order to carry out their work.</p> <p>ANNEX 6: Monitoring Information System</p> <p>In any case, untill the full development and adjustment of the MIS to the Interreg In any case, till the full</p>	<p>ANNEX 6: Monitoring Information System</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
	<p>development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in March 2018, according to the timetable provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>	
<p>4.1.3. Ensuring that there is a system which records and stores, in computerised form, accounting records for each operation, and which supports all the data required for drawing up payment applications and accounts, including records of amounts to be recovered, amounts recovered, amounts irrecoverable and amounts withdrawn following cancellation of all or part of the contribution for an operation or operational programme, as set out in Article 126(d) and 137(b) of Regulation (EU) No 1303/2013;</p>	<p>The accounting system of the Certifying Authority is part of the Management Information System (MIS). The accounting system includes the electronic registration of the implementation data that are required for financial management, monitoring, verifications, audits and evaluation of each operation. MIS is a central information system indicating all the procedures for submitting and approving operations as well as all the data that bind the Beneficiary to ensure their implementation.</p> <p>MIS ensures that accounting records for operations are kept at the appropriate level of management and that they provide detailed information on the expenditure actually incurred in each co-financed operation per beneficiary. The accounting system handles both the beneficiaries and the other participating bodies to be identified with distinct codes that characterize the data of their operations.</p> <p>In case of recoveries and withdrawal of amounts following cancellation of all or part of the contribution, for an operation or cooperation programme, information is recorded in the MIS.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>4.1.4. Maintaining accounting records in a computerised form of expenditure declared to the</p>	<p>The interface of the MIS with e-PDE ensures the maintaining of accounting records in a computerized form in accordance with Article 126(g) of Regulation (EU) No 1303/2013.</p>	<p>ANNEX 6: Monitoring Information System</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>Commission and the corresponding public contribution paid to beneficiaries, as set out in Article 126(g) of Regulation (EU) No1303/2013.</p>	<p>The JS receives information on the payment of national contribution of the Beneficiaries located in Albania.</p>	<p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>4.1.5. Keeping an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation, as set out in Article 126(h) of Regulation (EU) No 1303/2013.</p>	<p>The final, fully developed version of the MIS, will cover issues such as:</p> <ul style="list-style-type: none"> • Keeping an account of amounts withdrawn following cancellation of all or part of the contribution for an operation, as provided for in Article 126 (h) of Reg. (EU) 1303/2013. • Keeping records of amounts associated with Operations that have been suspended due to a court decision or administrative appeal. It should be noted that also the NSRF 2007-2013 already supported the module for inserted 	<p>ANNEX 6: Monitoring Information System</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
<p>4.1.6. Keeping records of amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effects.</p>	<p>such Exception and the MIS will be adapted to the needs of the new Programming Period with particular emphasis on fraud prevention as provided by the relevant regulatory requirements.</p> <p>The MIS supports the procedures that are necessary for financial management, monitoring, verifications, audits, evaluation of operations and the audit trail in general.</p>	<p>current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF.</p>
<p>4.1.7 Indication as to whether the systems are operational and can reliably record the data mentioned above.</p>	<p>MIS 's functionality is described in ANNEX 6</p>	<p>The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>
<p>4.2 Description of the procedures to verify that IT systems security is ensured.</p>	<p>The applicable security scheme ensures the security, integrity and confidentiality of data / information and the verification of the sender's identity in accordance with Article 122 paragraph 3, Article 125 paragraph 4 point d), Article 125 paragraph 8 and Article 140 of Regulation (EU) No. 1303/2013. Moreover, during the processing of information the protection of the privacy of personal data of individuals and the protection of commercial secret of legal persons, is ensured.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information</p>

Description of the functions and procedures in place for the Managing Authority and the Certifying Authority	Functions and procedures related to documents of the MCS	
		provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.
<p>4.3 Description of the current situation as regards implementation of the requirements of Article 122(3) of Regulation (EU) No 1303/2013</p>	<p>MIS is upgraded gradually, by taking into account the regulatory requirements; including those in the Framework of Electronic Cohesion (e-Cohesion) MIS is also implemented in accordance with the practices, guidelines and the maturity implementation of other information systems of Public Administration because of interoperability issues.</p> <p>According to the Law no. 4314/2014 (Government Gazette 265 /A/ 23-12-2014), the update of MIS with the data and the programming and implementation documents that are necessary for financial management, monitoring, verifications, controls, evaluation of operations and the audit trail in general, is compulsory to the Beneficiaries. Transactions in the MIS require an electronic signature.</p>	<p>ANNEX 6: Monitoring Information System</p> <p>In any case, till the full development and adjustment of the MIS to the Interreg Programmes' needs for the current programming period (transition phase), all the expenditure and relevant operations shall be recorded to the Accounting System by the JS and shall be validated by the MA, using the current MIS structure of the NSRF. The new (adjusted) MIS shall be fully operational in May 2018, according to the timetable and the information provided by the Special Service MIS. Eventually and as soon as the MIS is operational, the Description of the MCS of the Programme, including the relevant Annexes, shall be revised and adjusted accordingly.</p>

