

ANNEX XVI

Template for the description of the management and control system – Article 69(11)

1. GENERAL

1.1 Information submitted by:

—Member State: **Greece**

—Title of the programme(s) and CCI number(s): (all programmes covered by the managing authority where there is a common management and control system):

Title	CCI
(Interreg VI-A) IPA Greece-Albania 2021-2027	CCI 2021TC16IPCB010

—Name and email of main contact point: (body responsible for the description):

Responsible Body: Hellenic Ministry of Finance, Special Secretariat for European Regional Development Fund and Cohesion Fund Programmes, **Managing Authority of Interreg 2021-2027, Unit A: Programming and Evaluation**

Contact Point: Evelpisti Karagianni, Head of Unit A of the Managing Authority of Interreg 2021-2027
E-mail: interreg@mou.gr

1.2. The information provided describes the situation on: (dd/mm/yy).

30/06/2023

1.3. System structure (general information and flowchart showing the organisational relationship between the authorities/bodies involved in the management and control system).

The Management and Control System (MCS) of the Cooperation Programme Interreg VI-A IPA Greece – Albania 2021-2027 (Programme), is designed by the Managing Authority of the Programme (MA), in cooperation with the competent authorities of the two countries participating in the Programme.

Flowchart showing the relationships between the authorities/bodies involved in the Management and Control System may be found in **Annex 1**.

1.3.1. Managing authority (name, address and contact point in the managing authority).

Name: Managing Authority Interreg 2021-2027,

Address: 65 Georgikis Scholis Ave., 57001, Pylaia, Thessaloniki, Greece

Tel: (+30) 2310 469600

E-mail: interreg@mou.gr

Contact Point: Maria Nezeriti, Head of Managing Authority Interreg 2021-2027

1.3.2. Intermediate bodies (name, address and contact points in the intermediate bodies).

No functions have been delegated to an Intermediate Body

1.3.3. The body carrying out the accounting function (name, address and contact points in the managing authority or the programme authority carrying out the accounting function).

Name: Special Service “Certifying and Verifying Authority of Co-funded Programmes” of the Hellenic Ministry of Finance

Address: 11 Navarchou Nikodimou & Voulis str., 105 57 Athens, Greece

Contact points: Vasiliki Alesta, Head of the Special Service « Certifying and Verifying Authority of Co-funded Programmes»

Tel: (+30) 213 1500401

E-mail: alesta@m nec.gr

1.3.4. Indicate how the principle of separation of functions between and within the programme authorities is respected.

The programme authorities of (Interreg VI-A) IPA Greece-Albania 2021-2027 programme, as specified in art. 71 of Reg.1060/2021 and art.45 of Reg 1059/2021, are:

- The **Managing Authority Interreg 2021-2027** is identified as the Managing Authority (MA) of the Interreg Programme VI-A IPA Greece-Albania 2021-2027, according to art.9 of Greek Law 4914/2022 (Government Gazette 61/A/21-03-2022) and the Ministerial Decision 3411/16-1-2023 (Greek Government Gazette 183/B/18-01-2023), that is in force. The Managing Authority Interreg 2021-2027 (MA) is supervised by the Special Secretariat for European Regional Development Fund and Cohesion Fund programmes of the Hellenic Ministry of Finance
- The **Special Service “Certifying and Verifying Authority of Co-funded Programmes”** of the Hellenic Ministry of Finance is the body responsible for carrying out the accounting function according to the Greek Law 4914/2022 (ar.14, par.5) and is under the supervision of the General Secretariat for Public Investment and NSRF of the Hellenic Ministry of Finance.
- The **Financial Audit Committee (EDEL)**, which was established by Article 11 of Law 4314/2014, is the single Audit Authority (AA) referred to in article 71, par.1 of Regulation (EC) No 1060/2021 (General Regulation) and in article 45 par.1 of Regulation (EC) No 1059/2021 (Interreg Regulation) and is part of the Special Secretariat for Financial Controls of the Hellenic Ministry of Finance.

When the competent authorities/entities were identified as Programme authorities, special care has been taken that the principle of separation of functions between and within the programme authorities is respected. Particularly:

- The **Managing Authority Interreg 2021-2027 (MA)**, the **Special Service “Certifying and Verifying Authority of Co-funded Programmes”** as the body carrying out the accounting function and the **Financial Audit Committee (EDEL)**, as the Audit Authority, are separate public authorities.
- **EDEL (Audit Authority)** is duly independent from the Managing Authority and the body carrying out the accounting function, as it consists part of the Special Secretariat of Financial Auditing of the Hellenic Ministry of Finance, according to the Greek Law 4914/2022 (Government Gazette 61/A/21-03-2022), art. 17, par.1. The Directorates that support the operation of the Audit Authority are part of the same Special Secretariat. EDEL is a Committee that consists of 7 members: the General Director of Audits in Co-financed Programmes as chairman, the Heads of 4 Directorates, the Head of the Unit for Emergency Controls Audits of Co-financed Programmes, two experts from the public or private sector and the Head of the Legal Support Department, that participates also in the Committee’s meetings (without the right to vote).
- According to paragraph 5 (b) of the article 18 of the Greek Law 4914/2022, the functional independence of the members of the audit teams from the Managing Authority, Intermediate Bodies, the Special Service “Certifying and Verifying Authority of Co-funded Programmes”, that carries out the accounting function and auditees, is ensured.
- The Managing Authority, the Special Service “Certifying and Verifying Authority of Co-funded Programmes” (Accounting Authority) and EDEL (Audit Authority) have separate functions and operate independently of one another.

2. MANAGING AUTHORITY

2.1. Managing authority – description of the organisation and the procedures related to its functions and tasks as provided for in Articles 72 to 75.

The Managing Authority Interreg 2021-2027 (MA) is a newly established Managing Authority and is the legal successor of the Managing Authority of European Territorial Cooperation Programmes 2014-2020.

The Managing Authority Interreg 2021-2027 (MA) is a Special Service of the Ministry of Finance in Greece and performs its duties according to:

- Article 72, 74-75 of Regulation (EU) 1060/2021 and Article 46 of Regulation (EU) 1059/2021,
- Article 3 of Presidential Decree 77/27-06-2023 (Government Gazette 130/A/27-06-2023) “Ministry Establishment and Ministry Renaming - Establishment, Abolition, and Renaming of General and Special Secretariats - Transfer of Competencies, Service Units, Positions of Personnel, and Supervised Bodies”
- Article 10 paragraph 1 of Law 4914/2022 "Management, control & implementation of the development interventions for the programming period 2021--2027 (Government Gazette 61/A/21-03-2022),
- Ministerial Decision 3411/16-01-2023 (Official Gazette 183/B/18-01-2023) “Scope, tasks and internal structure of Managing Authority Interreg 2021-2027 and Joint Secretariats of Interreg Programmes”,
- Ministerial Decision 45820/17-05-2023 (Official Gazette 3281/B/17-05-2023) “Eligibility rules of expenditure, public procurement control and complaint procedures by beneficiaries under the INTERREG programmes 2021-2027”,
- Ministerial Decision 16681/21-02-2023 “Appointment of Heads in the Managing Authority Interreg 2021-2027”
- Commission decision adopting the Cooperation Programme C(2022) 8883final/29-11-2022

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.

The Managing Authority Interreg 2021-2027 (MA) is a national public body under the supervision of the Special Secretariat for European Regional Development Fund and Cohesion Fund Programmes of the Hellenic Ministry of Finance.

2.1.2. Specification of the functions and tasks carried out directly by the managing authority.

The Managing Authority (MA), assisted by the Joint Secretariat, is responsible for managing and implementing the Programme (Interreg VI-A) IPA Greece-Albania 2021-2027 and carries out the functions set out in Articles 72, 74-75 of Regulation (EU) 1060/2021, article 46 of Regulation (EU) 1059/2021 and the Ministerial Decision 3411/16-01-2023 (Official Gazette 183/B/18-01-2023).

The MA carries out the following main tasks:

- Manages the programme with a view to delivering the objectives of the Programme,
- Supports the work of the Monitoring Committee and provides it with information necessary to carry out its tasks,
- Ensures the follow-up of the decisions and recommendations of the monitoring committee,
- Supervises the work of the Joint Secretariat,
- Draws up and applies appropriate selection procedures and criteria regarding the selection of operations,
- Makes available to beneficiaries information that is relevant to the execution of their tasks and the implementation of operations respectively,
- Carries out management verifications to verify that the co-financed products and services have been delivered, that the operation complies with applicable law, the Programme and the conditions for support of the operation,
- Confirms that the expenditure entered into the accounts is legal and regular,
- Establishes a system to record and store in computerized form data on each operation necessary for monitoring evaluation, financial management, verification and audit, including appropriate processes to ensure the security, integrity and confidentiality of the data and the authentication of users,
- Puts in place effective and proportionate anti-fraud measures,
- Prevents, detects, and corrects irregularities,
- Draws up the management declaration,
- Transmits to the Commission cumulative data for the programme,
- Submits to the Commission a final performance report of the programme, that assess the achievement of programme objectives,
- Carries out evaluations of the programme with the aim to improve the quality of the design and implementation of programme,
- Identifies a communication officer for the programme,
- Ensures that there is a website where information on programme's objectives, activities, funding opportunities and achievements is available.

2.1.3. Where applicable, specification per intermediate body of each of the functions and tasks delegated by the managing authority, identification of the intermediate bodies and the form of the delegation. Reference should be made to relevant documents (written agreements).

No functions have been delegated to an Intermediate Body.

2.1.4. Procedures for the supervision of the functions and tasks delegated by the managing authority, if any.

According to art.11 par.5 of Greek Law 4914/2022 "Management, control & implementation of the development interventions for the programming period 2021--2027 (Government Gazette 61/A/21-03-2022), the task of assessment of project proposals may be carried out by external assessors,

who will be selected from a specialized register of assessors. The specialized Registry of Assessors will be set up and coordinated by Unit A of the Managing Authority.

Following the above and based on the Ministerial Decision 44429/12-5-2023 (Government Gazette 3271/B/17-05-2023), the setting up of the Registry is initiated by the MA, after the approval of the project selection methodology by the Monitoring Committee of the programme.

During the 1st Monitoring Committee meeting of the programme the project selection methodology was approved, that specifies the selection criteria and the procedure of selection of projects. According to the description of stage B2 of the approved assessment methodology of project proposals, the assessment of each proposal is performed by 2 External Assessors from the Registry of Assessors that will be set up for GR-AL Programme 2021-2027.

Potential assessors must have proven experience in the assessment of EU Funds projects, preferably of cooperation projects and on the thematic topics covered by GR-AL Programme Specific Objectives.

Detailed terms and specific requirements regarding the procedure for submitting applications, examination of applications, inclusion in the Register, selection of assessors, as well as any other matter related to the establishment and operation of the Register, shall be included in the open call(s) for expression of interest to be issued by the Special Secretariat for European Regional Development Fund and Cohesion Fund Programmes of the Hellenic Ministry of Finance.

The examination of applications for the Register of Assessors shall be carried out by an on-going three-member Committee for the management of the Register, which shall be set up by a relevant decision of the Head of Managing Authority Interreg 2021-2027. Selected applicants shall be entered in the Register by a relevant decision of the Special Secretary for ERDF and CF Programmes.

Assessors are obliged, at the time of assuming their duty for each proposal, to submit to the MA a Declaration of Non - Conflict of Interest stating that they do not have any conflict of interest and that, in any case where a conflict of interest arises or becomes evident during the performance of their duties, they will submit to the MA a self-exclusion declaration.

Selected assessors shall be trained by MA/JS on the methodology, the criteria and the approach to be applied.

2.1.5. 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.

The main purpose of the Risk Assessment and Management procedure is the overall estimation and management of the risks that might influence the smooth and effective implementation and achievement of the CP's targets.

The Managing Authority shall apply effective and proportionate anti-fraud measures, taking into account the risks identified. In this framework, according to art. 3 (I.1.19) of Ministerial Decision 3411/16-01-2023 (Official Gazette 183/B/18-01-2023) “Scope, tasks and internal structure of Managing Authority Interreg 2021-2027 and Joint Secretariats of Interreg Programmes”, an Anti-Fraud Officer shall be designated by the Head of the MA, who shall be responsible for the coordination of actions to prevent and counter fraud in the Programme. In addition, risk management teams, as a risk fraud assessment team, as well as a mechanism for examining complaints, in cooperation with the competent authorities shall be set up by the Head of the MA, if deemed necessary. The above teams shall be established in the MA and consist of staff members of the Units of the MA.

2.1.6 Organisation chart of the managing authority and information on its relationship with any other bodies or divisions (internal or external) that carry out functions and tasks as provided for in Articles 72 to 75.

The Managing Authority Interreg 2021-2027 is responsible for eleven (11) Interreg Programmes for the Programming Period 2021-2027.

It functions as the Managing Authority of five (5) of these Programmes. In particular:

Three (3) Cross-Border Cooperation Programmes, which are co-funded by the European Regional Development Fund (ERDF):

- ✓ (Interreg VI-A) Greece-Bulgaria,
- ✓ (Interreg VI-A) Greece-Italy,
- ✓ (Interreg VI-A) Greece-Cyprus, as well as

Two (2) Cross-Border Cooperation Programmes, which are co-funded by the Instrument of Pre-accession Assistance (IPA III):

- ✓ (Interreg VI-A) IPA III CBC Greece-Albania,
- ✓ (Interreg VI-A) IPA III CBC Greece-Republic of North Macedonia,

Additionally, the “Managing Authority Interreg 2021-2027” operates as the competent National Authority of the following programmes under the European territorial cooperation goal (Interreg), that Greece participates in:

- ✓ (Interreg VI-B) Euro Mediterranean 2021-2027 (Euro MED),
- ✓ (Interreg VI-B) Adriatic-Ionian,
- ✓ (Interreg VI-B) Interreg NEXT MED,
- ✓ (Interreg VI-B) Interreg NEXT Black Sea Basin,
- ✓ (Interreg VI-C) Interreg Europe,
- ✓ (Interreg VI-C) Interact,

The Managing Authority INTERREG 2021-2027 consists of the following four Units:

- Unit A: Programming and Evaluation,
- Unit B: Programme Management,
- Unit C: Management Verifications,
- Unit D: Organisation and Support,

In compliance with Article 46(2) of Regulation (EU) No 1059/2021 and according to art.9, par.4c of Law 4914/2022 and art.7 of Ministerial Decision 3411/16-01-2023 (Official Gazette 183/B/18-01-2023), a Joint Secretariat (JS) is set up by the MA after consultation with the participating Partner States.

More specifically, the JS is the direct link with the potential and actual beneficiaries, providing consultations on project preparation, implementation, technical and financial reporting and assists the Managing Authority, the Monitoring Committee, the Audit Authority and the Accounting Authority in carrying out their respective duties. The tasks of JS (core, antenna, and info point offices) are presented in detail in the approved by the MC “Internal Rules of Procedure & Terms of Reference of the Joint Secretariat” (see attached file).

The Joint Secretariat consists of eight (8) staff members, namely:

- one (1) coordinator,
- three (3) project officers,
- one (1) financial officer,
- one (1) communication and technical assistance officer,
- one (1) administrative assistant, and
- one (1) Antenna officer.

The Joint Secretariat is located in Thessaloniki, Greece.

The Antenna Office will be located in Albania

Organization charts of the Managing authority and the JS are attached in **ANNEX 2**.

For the effective implementation of the Cooperation Programme a Monitoring Committee is set up according to Regulation (EU) 2021/1059 (art.28). All members of the Monitoring Committee of the (Interreg VI-A) IPA III CBC Greece-Albania 2021-2027 are nominated by the participating Member States of the CP. The representatives of each country in the MC form the national delegations. The work of the Monitoring Committee is supported by the Managing Authority and the JS.

- 2.1.7. Indication of planned resources to be allocated in relation to the different functions of the managing authority (including information on any planned outsourcing and its scope, where appropriate).

1. Managing Authority:

At this stage, 32 people are employed in “Managing Authority INTERREG 2021-2027, including the Head of the MA and the Heads of Units, who are appointed by Ministerial Decision 16681/21-02-2023 “Appointment of Heads in the Managing Authority Interreg 2021-2027” (file is attached). Officers of MA are currently allocated, according to the Head of MA’s Decision(s), as below:

- 1 Head of Unit and 7 officers in Unit A: Programming and Evaluation,
- 1 Head of Unit and 7 officers in Unit B: Programme Management,
- 1 Head and 5 officers in Unit C: Management Verifications,
- 1 Head and 8 officers Unit D: Organization and Support.

The structure of the “Managing Authority INTERREG 2021-2027” and the competencies of each Unit are specified in the relevant Ministerial Decision 3411/16-01-2023 (Official Gazette 183/B/18-01-2023), which is attached.

In short, main significant functions of the Managing Authority Interreg 2021-2027 are distributed as below:

- **Unit A** is responsible for the monitoring, evaluation and amendment of the programme, the launching of calls for project proposals, the selection procedure of projects proposals, the setting up and coordination of the Register of Assessors, the planning and monitoring of the MCS of the Programme and the visibility and communication of the Programme,
- The management and monitoring of approved projects of the Cooperation Programme: «Interreg VI-A IPA III CBC Greece-Albania 2021-2027» fall under the responsibility of **Unit B**,
- **Unit C** is responsible for the administrative and on the spot verification of expenditure of the project partners located in Greece, and
- The implementation of Technical Assistance actions in Greece, the MIS Office and other administrative issues fall under the responsibility of **Unit D**.

2. Joint Secretariat:

Based on the approved by the MC JS Internal Rules of procedure, the JS body consists of eight (8) staff members and is composed of different job positions as follows:

- One (1) Coordinator of the JS;
- three (3) project officers,
- one (1) financial officer,
- one (1) communication and technical assistance officer,
- one (1) administrative assistant.

The JS decentralized structures set up in Albania consist of:

- One (1) Antenna Office located in Albania

Organisation chart of the Managing authority and JS with the allocated human resources is attached in **ANNEX 3** and **ANNEX 4** respectively.

3. Outsourcing:

Based on the approved by the MC project selection methodology and criteria, the assessment of projects proposals, that are admitted to the stage B2 shall be carried out by selected external assessors, entered in a special Register, as described in par. 2.1.4 of the current version of the MCS.

If any other need occurs during the Programme implementation, external experts may be contracted for specific tasks, e.g. administrative services, accounting services, evaluation studies of the programme etc.

3. BODY CARRYING OUT THE ACCOUNTING FUNCTION

3.1. Status and description of the organisation and the procedures related to the functions of the body carrying out the accounting function.

According to Article 14 paragraph 5 of Law 4914/2022 "Management, control & implementation of the development interventions for the programming period 2021-2027 (Government Gazette 61/A/21-03-2022) and the 91722/26-09-2022 Ministerial Decision (Government Gazette 5105/B/29-09-2022) "Restructuring of the Special Service "Certifying and Verifying Authority for Co-financed Programmes"", the accounting function shall be carried out by the **Special Service "Certifying and Verifying Authority of Co-funded Programmes"**.

3.1.1. The status of the body carrying out the accounting function (national, regional or local public or private body) and the body of which it is part, where relevant.

The **Special Service "Certifying and Verifying Authority of Co-funded Programmes"** is a public body and part of the Hellenic Ministry of Finance.

3.1.2. Description of the functions and tasks carried out by the body carrying out the accounting function as set out in Article 76.

The body carrying out the accounting function in compliance with article 76, par.1a, b of Regulation (EU) 1060/2021, article 47 of Regulation (EU) 1059/2021 and 91722/26-09-2022 Ministerial Decision (Government Gazette 5105/B/29-09-2022) is responsible for:

1. Drawing up and submitting payment applications to the Commission, in accordance with Articles 91 and 92 of Regulation (EU) 1060/2021
2. Drawing up and submitting the accounts confirming completeness, accuracy and veracity of the accounts in accordance with Article 98,
3. Keeping electronic records of all the elements of the accounts, including payment applications

The Accounting Authority will be the body responsible for making payments to the lead partners of the Cooperation Programme: "Interreg VI-A IPA: Greece-Albania 2021-2027" according to the provisions of article 74(1b) of Regulation (EU) No 1060/2021 and article 47 (2) of Regulation (EU) No 1059/2021.

According to the Ministerial Decision 45820/17-05-2023 (Official Gazette 3281/B/17-05-2023) "Eligibility rules of expenditure, public procurement control and complaint procedures by beneficiaries under the INTERREG programmes 2021-2027" art. 35 Cash Flow,

the EU contribution for actions carried out within the framework of present INTERREG Programme, is transferred to a separate account per Programme at the Bank of Greece, managed by the General Accounting Office of the State. The transfer of the EU contribution to the beneficiaries is carried out upon instructions from the General Accounting Office of the State to the Bank of Greece, following relevant documents from the Special Service "Certifying and Verifying Authority of Co-Funded Programs."

As for the reimbursement of the EU contribution for the certified expenses of Greek beneficiaries of the respective actions, it is directly made to the revenues of the Public Investment Program by the Special Service "Certifying and Verifying Authority of Co-Funded Programs," whereas the Managing Authority Interreg 2021-2027 and the Lead partner of the Project are informed.

The EU contribution corresponding to the certified expenses of Beneficiaries from the other Member State of the Programme is attributed by the Special Service "Certifying and Verifying Authority of Co-Funded Programs" to the account of the Lead partner and informs the Managing Authority Interreg 2021-2027.

The Accounting Authority will be the body responsible for making payments to the lead partner for the Cooperation Programme: "Interreg VI-A IPA: Greece-Albania 2021-2027" according to the provisions of article 74(1b) of Regulation (EU) No 1060/2021 and article 47 (2) of Regulation (EU) No 1059/2021. The Accounting Authority 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.

3.1.3. Description of how the work is organised (workflows, processes, internal divisions), what procedures apply and when, how these are supervised, etc.

The Special Service "Certifying and Verifying Authority for Co-Funded Programs" has been restructured by Ministerial Decision 91722/26-09-2022.

It consists of 4 separate Units as follows:

Unit A: Financial flow

Unit B: Control

Unit C: Administrative support

Unit D: Management verification Unit of INTERREG Programmes.

The responsibilities are allocated among the Units, as defined in the ministerial decision.

As for the Supervision of the various tasks and procedures, in order to be correct implemented, its Unit has a Head of Unit and also a Head of the Special Service is appointed.

Furthermore, for the staffing and allocation of personnel within the Accounting Authority, there are Job Position Schemes, designed to meet the requirements of the new programming period 2021-2027. The JPS combine the job description of each standard position with the specialization of the position in terms of the corresponding required knowledge, experience, and other qualifications (Job specification).

3.1.4. Indication of planned resources to be allocated in relation to the different accounting tasks.

At this Stage, the personnel of the Special Service amounts to forty-two (42) individuals and is distributed as follows: a) Category of University and Technological Education (Higher Education and Technical Education thirty nine (39) individuals, and b) Category of Secondary Education, three (3) individuals.

The allocation of the personnel per Unit is:

Unit A: Financial flow - 1 Head of Unit and 16 officers

Unit B: Control - 1 Head of Unit and 11 officers

Unit C: Administrative support - 1 Head of Unit and 4 officers

Unit D: Management verification Unit of INTERREG Programmes - 1 Head of Unit and 6 officers.

4. ELECTRONIC SYSTEM

4.1. Description of the electronic system or systems including a flowchart (central or common network system or decentralised system with links between the systems) for:

4.1.1. 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 when provided for in this Regulation;

The electronic system, that shall be used in the new programming period 2021-2027 for recording and storing appropriate data on each operation is the Monitoring Information System (MIS) 2021-2027, which is developed by the Special Service for Institutional Support and Information Systems of the General Secretariat for Public Administration Investment and NSRF of the Hellenic Ministry of Finance. MIS is the central information system that supports the implementation of the Procedures of this Management and Control System (MCS).

All the competent Authorities/Bodies of the Programme have the obligation to insert into MIS all the necessary data concerning the implementation of the actions of the Programme.

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.

The entered data shall include information on individual participants and indicators, where applicable.

In addition, provisions have been taken that data inserted in MIS shall concern all management procedures of Interreg Programmes, such as monitoring, evaluation, financial management, verifications and audits in Programme level.

4.1.2. Ensuring that accounting records or codes for each operation are recorded and stored, and that these records or codes support the data required for drawing up payment applications and the accounts;

The accounting system of the Accounting Authority shall be part of the Monitoring Information System (MIS). The accounting system shall include the electronic registration of the implementation data that are required for financial management, monitoring, verifications, audits and assessment of each operation.

MIS shall ensure 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 shall handle both the beneficiaries and

the other participating bodies to be identified with distinct codes that characterize the data of their operations.

The rules of operation of the accounting system regarding the data related to the expenditure declarations have been specified by the Accounting Authority. These rules ensure that the processing of the MIS is carried out in accordance with the provisions of General Regulation 1060/2021 and the Regulations of the Funds and that it is an integrated tool providing an accurate record of the audit trail.

4.1.3. Maintaining accounting records or keeping separate accounting codes of expenditure declared to the Commission and the corresponding public contribution paid to beneficiaries;

The IMS ensures that the accounting records for operations provide detailed information on the expenditure actually incurred in each co-financed operation per beneficiary.

Regarding the payment of the corresponding public contribution to beneficiaries, this is provided through the interface of the MIS with e-PDE, which ensures that the accounting records of the Greek beneficiaries are kept in electronic form in accordance with Annex XVII of Regulation (EU) No 1060/2021.

The JS shall receive information on the payment of national contribution of the Beneficiaries located in Albania.

4.1.4. Recording all amounts withdrawn during the accounting year as set out in point (b) of Article 98(3) and deducted from the accounts as set out in Article 98(6) and the reasons for these withdrawals and deductions;

The final, fully developed version of MIS, will cover issues such as:

- Keeping an account of amounts withdrawn following cancellation of all or part of the contribution for an operation, as provided for in Article 98 (3b) of Reg. (EU) 1060/2021.
- Keeping records of amounts associated with operations that have been deducted due to financial corrections, an ongoing assessment of expenditure legality and regularity, as well as due to reduction of the residual error rate of the expenditure declared in the accounts to 2 % or below, as set out in Art.98 (6) of Reg. (EU) 1060/2021.

It should be noted that the MIS will be adapted to the needs of the new Programming Period and the relevant regulatory requirements.

- 4.1.5. Indicating whether the systems are functioning effectively and can reliably record the data mentioned on the date where this description is compiled as set out in point 1.2;

The MIS has already been successfully used in the previous Programming Periods, while in each new period it is redesigned, enriched and expanded based on user requirements, technological developments, in order to comply with the relative regulatory and institutional framework, as well as to support the implementation of the MCS procedures.

Regarding the new version of MIS, adjustments are gradually being implemented in accordance with management needs and priorities. The MIS shall be upgraded gradually in order to support the Managing Authority in carrying out its tasks and all those involved in the Management and Control System.

The Description of the MCS of the Programme shall be updated according to further improvements of MIS.

- 4.1.6. Describing the procedures to ensure the electronic systems' security, integrity and confidentiality.

The applicable security scheme shall ensure the security, integrity and confidentiality of data/information and the verification of the sender's identity in accordance with Articles 69(6), 69(8), point (e) of Article 72(1) and Article 82 of Regulation (EU) No. 1060/2021. 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 are ensured.

More specifically, MIS ensures at an organisational and technical level:

- Confidentiality and Information Privacy
- Data Integrity
- The availability of the system
- Pseudonymisation and minimisation of personal data

Furthermore, an authorized access policy for different users is applied, in order to ensure the confidentiality and integrity of the data and to block access to unauthorised users.