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Expenditure verification and controls

Kulude tõendamine ja kontroll

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Reason for Expenditure Verification I

All expenditure under a grant contract should be verified as to its/ Kõik toetuslepingu kulud tuleb tõendada, vastavalt nende:

- **Incurrence (it really happened)/ tekkimisele (leidsid tegelikult aset)**
- **Accuracy (the amounts are stated correctly) / täpsusele (summad on nõuete kohaselt kajastatud)**
- **Eligibility (the amounts satisfy the eligibility criteria) / abikõlblikkusele (summad vastavad programmi abikõlblikkuse tingimustele)**



Reason for Expenditure Verification II

Expenditure Verification work is contracted to competent auditors to ensure its independence

There is a template Terms of Reference for "Agreed-upon-procedures" and draft report template for expenditure verification

Kulude kontroll tellitakse pädevatelt audiitoritelt, et tagada selle sõltumatus

On olemas lähteülesande alusvorm "Kokkulepitud protseduurid" ja kulude aruande näidisvorm



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EV work is divided into 3 sections

- **General Procedures**
- **Conformity of Expenditure with the Budget and Analytical Review**
- **Procedures to verify selected expenditure**

Kulude kontroll on jaotatud kolmeks osaks:

- **Üldised protseduurid**
- **Kulude vastavus eelarvele ja analüütiline ülevaade**
- **Protseduurid, millega kontrollitakse väljavalitud kulusid**



General procedures

- **Understand the Grant Contract**
Mõistma toetuslepingut
- **Check that the financial report meets the terms and conditions**
Kontrollima, et finantsaruanne vastaks lepingu nõuetele ja tingimustele
- **Check the accounting and record keeping rules are complied with Article 16 of General Conditions**
Kontrollima, kas raamatupidamine ja raamatupidamise reeglid on kooskõlas üldtingimuste punkt 16-ga.



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General procedures

- **Check the Financial Report agrees with the accounting records**

Kontrollima, et finantsaruanne on kooskõlas raamatupidamisdokumentidega

- **Check that correct exchange rates were used in the financial report**

Kontrollima, et aruandes on kasutatud õiget vahetuskurssi



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Conformity of Expenditure with the Analytic Review

- **Check the budget is stated correctly in the report and includes any amendments**

Kontrollima, et aruandes esitatud eelarve on õige ning sisaldab kõiki muudatusi

- **Analytical review: a review of the financial report to spot any obvious mistakes**

Analüütiline ülevaade: vaadata läbi finantsaruanne, et leida ilmsed vead



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Procedures to verify eligibility of costs

Nine procedures for each expense:
Üheksa nõuet kuludele:

- **Costs actually incurred / tegelikud kulud (jälgides, et ei ole topeltfrahastamist)**
- **Cut-off / tekkinud projekti elluviimise perioodil**
- **Budget / eelarves kajastatud**
- **Necessary / vajalik**
- **Records / arvestuses kajastatud**
- **Justified / põhjendatud**
- **Valuation / hinnatud (jälgitud vahetuskurssi)**
- **Classification / klasifitseeritud**
- **Compliance with Procurement, Nationality and Origin Rules / vastavuses riigihangete seadusega ning riigi ja päritolumaa reeglitega**



Guidelines for the Specific Procedures

The type of evidence that the auditor should look for:

Sources of information to understand the grant contract

Coverage must be 100% and report the effect of the errors on the amounts claimed

Andmeid, millele audiitor peaks tähelepanu pöörama:

- **Teabeallikad toetuslepingu mõistmiseks**
- **Kulude kaetus peab olema 100% ning võimalik vigade mõju taotletud summale peab olema välja toodud**



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Procedures for consolidated report

The auditor of the beneficiary needs to carry out some procedures to check the compilation of the consolidated financial report:

Audiitor ja toetusesaaja peavad läbiviima teatud protseduurid, et kontrollida konsolideeritud aruande vastavust:

Conformity with the model in Annex VI of Grant Contract
Mudel on kirjeldatud Toetuslepingu lisa VI vormis



Procedures for consolidated report

Inclusion of all expenditure, regardless of which part is financed by JMA

Kõikide kulude kajastamine sõltumata milline osa on rahastatud ÜKA poolt

Use of the language of Grant Contract

Kasutama toetuslepingu keelt (termineid)

No financial deviations over flexibility in article 9.2 of General Conditions (GC Annex 2)

Puuduvad rahalised kõrvalekalded v.a toetuslepingu üldtingimuste punkt 9.2 ulatuses

Completeness and accuracy of the compilation

Koostamise terviklikkus ja korrektsust



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Model Expenditure Verification report

There is a standard text for the report

Aruande jaoks on standard tekst

The amount checked and the procedures made are described

Summad on kontrollitud ja menetluskäik on kirjeldatud

The result of the verification and impact of any errors found is reported

Kontrolli tulemused ja leitud vigade mõju on kirjeldatud



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Annexes to the Annex VII ToR!

	Expenditure verification Procedures (<i>Kulude kontrolli protseduurid</i>)	Checking the Consolidated Report (<i>konsolideeritud aruande kontrollimine</i>)
Guidance on procedures <i>Protseduuri juhisend</i>	Annex 2a Annex 2b	Annex 2c
The model Report <i>Aruande näidis</i>	Annex 3a	Annex 3b

Controls

Article 16.2 of the General Conditions indicate that the Beneficiary and its partners shall allow EC, European Anti-Fraud Office (OLAF), European Court of Auditors and any external auditor sent by JMA/JTS carrying out verifications, including:

Üldtingimuste punkt 16.2 sätestab, et toetuse saaja ja partnerid peavad lubama EL-le, Euroopa Pettusevastasele Ametile (OLAF), Euroopa Kontrollkojale ja kõigile ÜKA/ÜTS poolt saadetud välisaudiitoritel läbi viia kulude kontrolli kaasaarvatud:

- **Examining documents (Dokumentide kontrollimine)**
- **On-the-spot checks (Kohapealne kontroll külastus)**
- **Examining accounting (Raamatupidamise kontrollimine)**



Controls

These inspection may take place up to 7 years after payment of the balance.

JMA/JTS will conduct a yearly audit plan for projects on a sample of the ones having submitted reports with payment claims.

Kontrollid võivad toimuda kuni 7 aastat pärast lõppmakse teostamist.

ÜKA/ÜTS koostab iga-aastase auditikava projektide kohta, kes esitavad aruandeid koos väljamaksetaotlusega.



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JTS contacts/ Kontaktid

Täna tähelepanu eest!

Thank You for Your attention!

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