



REPUBLIC OF ESTONIA
STATE SHARED SERVICE CENTRE



What and how will be checked by the first level controllers/auditors?

15.05.2019

General principles

- The verification will be done in the eMS, where all financial documents shall be uploaded within 30 calendar days after the reporting period .
- Reports will be checked by controllers within 60 calendar days from the date of receiving the report.
- In case of question from controllers beneficiaries have 5 working days for answering their questions.

General principles

- Communication between beneficiaries and auditors (questions and answers) goes via eMS.
- If during the clarification there is a need to change the report, controllers revert the report to beneficiaries via eMS. After making changes beneficiaries have to submit the report again.
- Public officer/auditor prepared expenditure verification report will be sent to the beneficiary via eMS.

General checks

- All declared costs are real, accurately recorded, necessary for the project implementation and included in the budget of the project.
- Paid before the submission of the report.
- Supported by relevant documents.
- In line with the principles of efficiency, economy, effectiveness

Checking of staff costs

The following documentation must be provided:

- Employment contract and all amendments/attachments.
- Job description specifying the project tasks.
- Payslips documenting the gross employment costs.
- Proof of payment of the gross employment costs.

Checking of staff costs

- In case of **fixed** % - (if not specified in the contract) document setting out the tasks and the % of time to be worked for the project.
- In case of **flexible** number of hours – timesheets. The contract (or an attachment to it) must include the contracted **monthly** working time.

Checking of Travel & Accommodation

The following documentation must be provided:

- Agenda or similar document/explanation of the meeting/seminar/conference;
- Paid invoices (e.g. hotel bills, travel tickets);
- Daily allowance claims;
- Proof of payment;
- Travel reports, route sheets, and other documents as required by national legislation.

Checking of Equipment costs

The following documentation must be provided:

- Invoice providing all relevant information in line with the applicable accountancy rules;
- Contract, if exists
- Documentation of procurement procedures comparable offers, if applicable.
- Proof of payment.
- Photo of the equipment.

Checking of external expertise and service

- A contract laying down the services to be provided with a clear reference to the project.
- Act of delivery and receipt.
- An invoice providing all relevant information in line with the applicable accountancy rules.
- Outputs of the work of external experts or service deliverables;
- Proof of payment;
- Photo of the object in case of promotional gifts.

Checking of Investment costs

- Contract laying down the works/infrastructure, with clear reference to the project and the Programme.
- Invoice providing all relevant information in line with the applicable accountancy rules.
- Documentation of procurement procedures or comparable offers, if applicable.
- Proof of payment.
- Act of delivery and receipt.

Office and administration :

- **Not require any documentation from the project partners (i.e. invoices, payment proofs)**

Additional documents to be provided:

- **Printout from the accounting system.**
- **Photos of organised events (visibility).**
- **Communication and visibility materials produced during the project implementation, photos of brochures, leaflets, billboards, posters, display panels, informational plates, commemorative plaques.**



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Thank you! Questions?

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