**Guidance on Management Verification 2014-2020 ESIF Programmes**

These articles are in Part IV of the Regulations and apply to the Structural Funds and EMFF. This Guidance Note is addressed to Structural Funds Managing Authorities. (EMFF procedures will be determined at UK level).

1. **THE 2014-2020 ESIF REGULATIONS**

**Article 125.4 of the Common Provision Regulations** requires that the MA shall:

(a) verify that the co-financed products and services have been delivered and that expenditure declared by the beneficiaries has been paid by them and that it complies with applicable law, the operational programme and the conditions for support of the operation

**Article 125.5** requires verifications to include administrative verifications in respect of each application for reimbursement by beneficiaries and on-the-spot verifications of operations.

**Article 125.7** requires that, where the Managing Authority is also a beneficiary under the operational programme, arrangements for the verifications referred to above shall ensure adequate separation of functions.

**Article 23.1 of the ETC Regulation** states that the MA of a cooperation programme shall carry out the functions laid down in Article 125.4 of the CPR. The specificities relating to verifications in ETC programmes are covered by Article 23.3 to 23.5 of the Regulation (EU) No 1299/2013.

The Commission has developed Management Verification Guidance which provides guidance on certain practical aspects of the application of the above Regulations. The guidance applies to Structural Funds, including ETC programmes.

<http://ec.europa.eu/regional_policy/sources/docgener/informat/2014/guidance_management_verifications_en.pdf>

1. **RESPONSIBILITIES AND PROCESSESS**

Responsibility for drawing up guidance on Management Verification specific to their programme lies with the Programme Managing Authority. Such guidance should utilise the Commission’s Management Verification Guidance

To promote consistency of approach, Managing Authorities shall share draft guidance with the Member State Authority (DFP), other Structural Funds Managing Authorities and Northern Ireland Departments through the channel of the Core Implementation Group, the EU Steering Group and/or other coordination structures established for the purpose.

The Programme Audit Authority shall be consulted in the preparation of guidance and its view shall be taken into consideration by the Managing Authority.

1. **EXCEPTIONS**

As guidance for Territorial Cooperation programmes has to be mutually agreed by participating member states, it may not always match national guidance.

However, participants in the coordination structures should seek the maximum consistency possible in the interest of simplification and synergy.

1. **REFERENCES**

A library of Cohesion Policy information resources is maintained by the Directorate General for Regional and Urban Policy at the European Commission at:

<http://ec.europa.eu/regional_policy/information/index_en.cfm>

Training materials (including in podcast format) may be downloaded at:

<http://ec.europa.eu/regional_policy/what/future/experts_training_en.cfm>