



REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA

PRESIDÈNZIA
PRESIDENZA

Autorità di Gestione del Programma ENI CBC Bacino del Mediterraneo
Servizio per la Gestione Operativa e Autorizzazione della spesa

Subject: Informative note on payments methods within the ENI CBC Med Programme.

As per Article 47 of Commission Implementing Regulation (Eu) No 897/2014 of 18 August 2014, eligible costs are costs actually incurred by the Lead beneficiaries/partners which meet, inter alia, the following criteria:

“they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the accounting standards and the usual cost accounting practices applicable to the beneficiary”.

In order to clarify the provision above mentioned, Chapter 7 of the Projects Implementation Manual identifies the requested supporting documents.

As a general rule, payments should be made through bank transfers, as they provide the following advantages over other methods of payment:

- they ensure that the funds can be traced using bank statements;
- they ensure that the payment reaches the intended payee if the bank account number has been properly checked;
- they allow duplicate signature control;
- they limit the risk of theft.

These advantages explain why bank transfers are much safer than other payments methods.

However, the Managing Authority, within the respect of national rules, allows payments by cheque, in cash, or by credit card.

In order to verify the expenditure, the following supporting documents shall be checked: payrolls, cheque books and cheque copies, bank extracts, bank deposits, remittances and other bank documents verifying that the expenditure has been incurred and paid, cash and cheque receipts, letters of discharge and/or receipt of payments.

Strict control measures are required in order to reduce risks related to payments in cash (cash may be misappropriated and the funds may not be received by the designated payee); in particular, a copy of the cashbook where all cash transactions are registered must be provided as a supporting document.

In case of payments with credit card, the voucher must be kept by the lead beneficiary/partner and the date appearing on the document can be considered as the date of payment for the purposes of eligibility of the expenditure.

In order to perform their controls, Auditors have to:



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- check limitations on cash payments established by national rules in order to combat money laundering and tax evasion
- check that the balances given in bank statements tallies with the accounting records.
- perform frequent cash-flow reconciliations to ensure that cash/bank transactions tally with the bank balances.

The Head of the Operational and Autorising Unit
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