



# Alpine Space Programme

European Territorial Cooperation 2007 – 2013

## GUIDANCE FOR THE ISSUING OF CORRECTIVE CERTIFICATIONS OF EXPENDITURE

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### Introduction

This guidance aims to provide clarity in those instances when a corrective Certification of Expenditure (CoE) needs to be issued. This is likely to occur when a CoE has already been paid, but due to some revisions to the ineligible expenditures, the CoE has to be re-issued and the 'resulting eligible expenditures to be co-funded' are higher or lower than in the original certification.

These revisions may be carried out upon request by MA/JTS or as a follow-up after an audit, and they may occur when there is a recalculation of eligible expenditure, errors in staff costs calculations, etc.

In cases where additional expenditures (including staff costs not previously considered) are submitted for the same reporting period as a previously submitted CoE, this will be considered an additional regular certification and not a corrective certification. In these cases, the FLC body should add a brief explanation to the CoE explicitly indicating that the new certified amount was not included in the previous CoE but both refer to the same reporting period.

### What the Corrective CoE should look like

A project submits a valid CoE with its progress report (PR), including some ineligible expenditures (see example CoE 1).

Example: CoE 1

SUBJECT OF THE FIRST LEVEL CONTROL		
Acronym of the project:		
Reference n° of the project:		
Beneficiary (LP/PP institution):		
Address of the beneficiary:		
Reporting period:		
Expenditure reported and checked:	EUR	6.000,00
Included ineligible expenditure:	EUR	500,00
Revenues generated:	EUR	0,00
Eligible expenditure to be co-funded:	EUR	5.500,00
Thereof based on activities implemented outside the EU:	EUR	0,00

This CoE is approved and a total of 5.500 EUR are paid to the relevant PP.

#### ➤ CASE 1: Higher ineligible expenses

The actual ineligible expenditure is 2.500 EUR (higher than the original CoE). Therefore, a corrigendum to CoE1 should be issued in the following PR. The re-issued CoE should include, the total expenditure reported (6.000 EUR) and the total ineligible expenditure (2.500 EUR), and in the calculation, it should be taken into account that 5.500 EUR have already been paid. Therefore the eligible expenditure is -2.000 EUR.

Example Case 1: Corrigendum CoE 1

SUBJECT OF THE FIRST LEVEL CONTROL		
Acronym of the project:		
Reference n° of the project:		
Beneficiary (LP/PP institution):		
Address of the beneficiary:		
Reporting period:		
Expenditure reported and checked:	EUR	6.000,00
Included ineligible expenditure:	EUR	2.500,00
Revenues generated:	EUR	0,00
Eligible expenditure to be co-funded:	EUR	-2.000,00
Thereof based on activities implemented outside the EU:	EUR	0,00

## ➤ CASE 2: Lower ineligible expenses

The actual ineligible expenditure is 200 EUR (lower than the original CoE). Therefore, a corrigendum to CoE1 should be issued in the following PR. The re-issued CoE should include, the total expenditure reported (6.000 EUR) and the total ineligible expenditure (200 EUR), and in the calculation, it should be taken into account that 5.500 EUR have already been paid. Therefore the eligible expenditure is 300 EUR.

### Example Case 2: Corrigendum CoE 1

SUBJECT OF THE FIRST LEVEL CONTROL		
Acronym of the project:		
Reference n° of the project:		
Beneficiary (LP/PP institution):		
Address of the beneficiary:		
Reporting period:		
Expenditure reported and checked:	EUR	6.000,00
Included ineligible expenditure:	EUR	200,00
Revenues generated:	EUR	0,00
Eligible expenditure to be co-funded:	EUR	300,00
Thereof based on activities implemented outside the EU:	EUR	0,00

The reporting period indicated in a corrective CoE should be the same as in the original one.

## What the Progress Report should look like

In the next PR, Table 6.2 should reflect the corrective CoE. Therefore, any new reported expenses should be included under “currently reported expenses” and any corrections should be added under “corrections of previously reported expenses” as shown below.

### Example Case 1: Certified expenses -2,000 EUR

Currently reported expenses						Corrections of previously reported expenses					
Total expenses	Revenues	Ineligible expenses	Certified expenses	ERDF share	ERDF requested	Total expenses	Revenues	Ineligible expenses	Certified expenses	ERDF share	ERDF requested
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	-2,000.00	-1,520.00	-1,520.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	-2,000.00	-1,520.00	-1,520.00

### Example Case 2: Certified expenses 300 EUR

[illegible]

In any case, corrections should not trigger any red numbers.

## Other corrections to take into account

Together with the corrections in Table 6.2, other corrections to take into account are:

- Corrections to Table 6.4 Cost Categories
- Corrections to Table 6.4 Work Packages
- Corrections to Table 6.5.2 Investments (if the correction relates to any investment)