

FINANCIAL CORRECTION REPORT FACTSHEET

Reporting of ineligible expenditure detected by the national controllers after verification

Version 1

02 2024

**General information**

This factsheet is intended to provide technical instructions to the national controllers on how to proceed when an ineligible expenditure is detected and the “ineligible” amount has already been verified in a control certificate that was already included in a previous Joint Finance Report (JFR) and paid by the Managing Authority (MA). The procedure here described will allow the Joint Secretariat (JS) to take the necessary action(s) with regard to the unduly paid funds.

**Procedure**

When during checks performed by the national controller an ineligible expenditure is detected with regard to expenditure which has already been validated in a previous reporting period and paid by the MA, the JS has to be informed promptly. The national controller is to fill in the Financial Correction Report (FCR) available on the programme’s [website](https://www.interreg-central.eu/documents/?&document_category=64). The FCR template is an Excel© file. The controller is to fill in one FCR per Project Partner and Partner Report1 and to send the FCR to the JS, informing about the ineligible amount, immediately after it has been detected.

The communication is to be sent to the following email addresses: **[info@interreg-central.eu](mailto:info@interreg-central.eu);** **valic@interreg-central.eu**

The report will then be examined by the JS and a financial correction will be included in the Joint electronic monitoring system (Jems) by the JS.

Attention!

It is to be noted that the amount discovered as “ineligible” should not be deducted by the national controller her/himself in the partner report under review. However, the national controller is to provide the information on the detected irregularity in the relevant section of the Control Report.