



This Project is co-financed by the European Union
and the Republic of Turkey

ANNEX-VI

NOTE ON CO-DELEGATION

The Accreditation decision will be taken by NAO and European Commission with the assistance of the Operating Structure. Scope of accreditation will cover to check whether the beneficiary institution have sound management and control system or not. Operation Beneficiary shall be requested to submit comprehensive description of system with supporting documents covering the below mentioned issues;

- Ensuring that actions are selected for funding and approved in accordance with the criteria and mechanisms applicable to the programmes, and that they comply with the relevant Community and national rules;
- Setting up procedures to ensure the retention of all documents required to ensure an adequate audit trail, in accordance with Article 20 of IPA Implementing Regulation;
- arranging for tendering procedures, grant award procedures, the ensuing contracting, and making payments to, and recovery from, the final beneficiary;
- ensuring that all bodies involved in the implementation of operations maintain a separate accounting system or a separate accounting codification;
- setting up, maintaining and updating the reporting and information system;
- carrying out first level checks to ensure that the expenditure declared has actually been incurred in accordance with applicable rules, the products or services have been delivered in accordance with the approval decision, and the payment requests by the final beneficiary are correct. These verifications may cover administrative, financial, technical and physical aspects of operations, as appropriate;
- ensuring internal audit of its institution
- ensuring irregularity reporting;
- ensuring compliance with the information and publicity requirements.