



INTERREG

ΕΙΔΙΚΗ ΥΠΗΡΕΣΙΑ "INTERREG 2021-2027"
MANAGING AUTHORITY "INTERREG 2021-2027"



Guide for the Planning of On-the-Spot Verifications in the MIS 2021–2027

MANAGING AUTHORITY "INTERREG 2021-2027"

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Introduction

This Guide serves as a practical, technical manual designed to support the National Authorities responsible for management verifications in the countries participating in the Interreg Programmes. Its purpose is to assist in the preparation of the on-the-spot verifications schedule through the MIS, to be carried out by the competent National Authority responsible for management verifications, taking into account the methodology developed for conducting management verifications based on risk assessment, the optimal use of its human resources, and, as far as possible, the even distribution of on-the-spot verifications over each financial year to ensure their timely completion.

The Guide focuses exclusively on the procedure for using the system and describes, step by step, the actions required to enter the on-the-spot verifications schedule into the MIS. It presents the structure of the MIS screens, as well as the actions that the user must perform based on the risk-based management verification methodology, such as the exclusion of operations from the initial population, the addition or replacement of operations, and the completion of the sample of operations for which on-the-spot verifications will be carried out.

In accordance with regulatory requirements, on-the-spot verifications of operations other than ERDF/SA:

- are based on a risk assessment carried out at the operation level, taking into account specific risk factors, and
- are proportional to the risks identified in advance and documented in writing.

The National Authorities of the participating countries, responsible for management verifications, prepare a schedule of on-the-spot verifications for each semester of the relevant accounting year, which they enter into the corresponding screen 6.2 of the MIS, in accordance with procedure D.II_4 “Programming of On-the-Spot Verifications” of the Programme’s Management and Control System (MCS).

In order to prepare the on-the-spot verifications schedule, the National Authorities must first complete the process for identifying the operations to be verified on the spot, as described in detail in the risk-based methodology, using the corresponding screen 6.1 of the MIS.

Abbreviations / Definitions

MIS: Management Information System

MA: Managing Authority “Interreg 2021 2027”

JS: Joint Secretariat

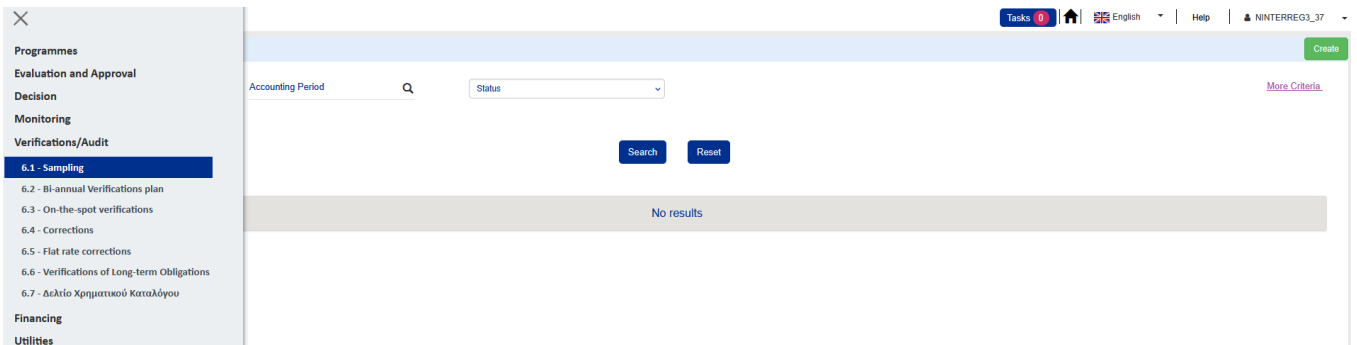
MCS: Management and Control System

SA: State Aid

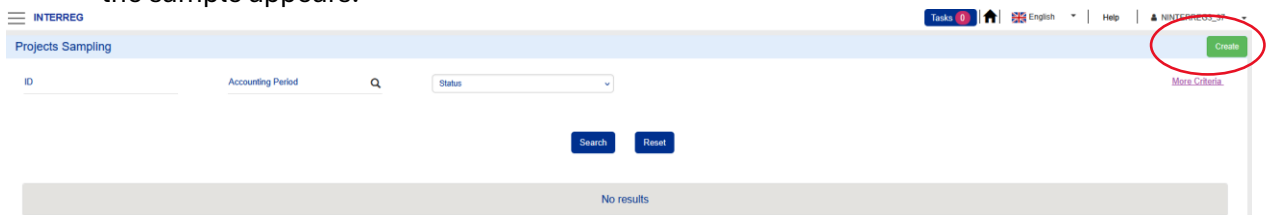
1. User Actions for the Sampling of On-the-Spot Verifications

1.1. Steps for Creating the Sample

1. The user logs into the MIS using their credentials (username και password).
2. On the home screen, the user selects “INTERREG 2021–2027”, then the “burger menu” (top left corner of the screen), and finally follows the path: “Verifications/Audit” → “6.1 Sampling”.



3. In the workspace area, the Sampling screen is displayed. The user selects “Create” (top right corner of the screen), and the corresponding window for creating the sample appears.



4. Select the methodology (always the third option: “Risk based Management Verifications methodology (Interreg)”), the Programme, the accounting period with the corresponding semester, the country, and finally click “Accept”.

Create Project Sampling

Methodology * Risk based management verifications methodology (INTERREG)

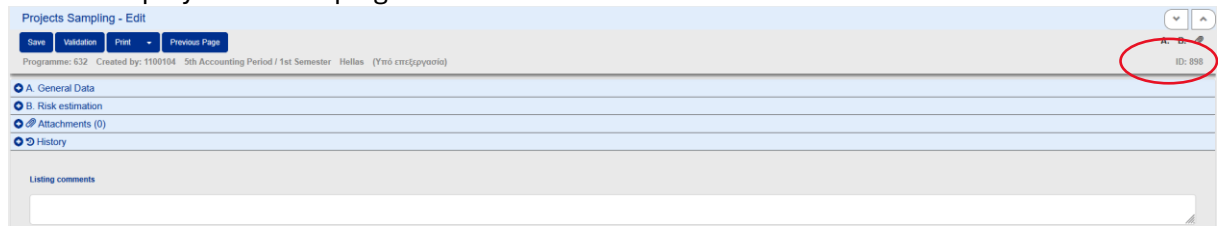
Programme *

Accounting Period *

Semester *

Country

- The Sampling screen then appears in “Being processed” status, with a unique ID displayed in the top right corner of the screen.



1.2. Risk-Based Sampling Implementation

In the “A. General Information” section, among other fields, the following are displayed:

- Minimum percentage of projects and expenditures for on-the-spot verification according to the relevant methodology (15% of operations and 20% of expenditures).
- Population of projects (as defined in section 4.4.2 of O.3 “Methodology for carrying out management verifications in Projects (other than state aid) on the basis of a risk assessment” of the MCS).
- Excluded projects
- Minimum sample size
- Sample size calculation is as follows: $(\text{Population} - \text{Exclusions}) * \text{Projects Percentage}$. The resulting number is rounded to the nearest whole number.
- Minimum Sample Expenditures calculation is as follows: $(\text{Population Expenditures} - \text{Expenditures of Excluded Projects}) * \text{Expenditure Percentage}$.

	Number of Projects	Expenditure
Population:	11	3,245,314,14
Excluded Projects:	0	0,00
Minimum Sample size:	2	649,063,00

In the “B. Risk Estimation (and Population and Sample Information)” section, among other fields, the following are displayed:

- Projects with risk assessment and ranking layer (3 – High Risk, 2 – Medium Risk, 1 – Low Risk)
- Exclusion, for excluding projects in accordance with section 4.4.2 of O.3. When the user excludes a project, they save the sampling form (top left corner of the

screen), and the “Excluded Projects” field in section “A. General Information” is updated accordingly.


3. Selection by MA/National Authority, for projects that must be verified on-the-spot in accordance with section 4.4.4 of O.3.
4. Justification, which must be completed by the user for projects that are either excluded or selected by the MA/National Authority for verification.

B Risk estimation


Object	Project Title	Rate	Ranking Layer	Project Expenses	Exception	stolexiaDefinw.epilogiDA	Sample	Justification/Comments
0051531	PREVEZA CHAMBER	33	1	15.129,87	No	No	No	
0055724	ACHAIA CHAMBERS DEVELOPMENT ENTITY	38	3	19.049,94	No	No	No	
0055841	DEVELOPMENT AGENCY FOR SOUTH EPIRUS - AMIRAKIOS ETANAM S.A. L.G.D.	36	2	92.927,62	No	No	No	
0060361	REGIONAL DEVELOPMENT FUND OF REGION OF WESTERN GREECE	36	2	37.478,43	No	No	No	
0060362	CHAMBER OF AETOLAKARWANIA	36	2	12.898,06	No	No	No	
0065426	REGIONAL DEVELOPMENT FUND OF REGION OF WESTERN GREECE	37	3	16.385,07	No	No	No	
0066521	CHAMBER OF ACHAIA	36	2	19.738,33	No	No	No	
0066572	CHAMBER OF LEFYADA	34	1	13.870,16	No	No	No	
0067241	IONIAN UNIVERSITY - RESEARCH COMMITTEE	39	3	46.928,62	No	No	No	
0067242	CHAMBER OF ACHAIA	38	3	14.817,12	No	No	No	
0039531	REGION OF EPIRUS	49	3	3.000.000,00	No	No	No	

After completing the above steps (2–4) and excluding and/or selecting specific operations for **“mandatory” on-the-spot verification** (providing the corresponding justification in the relevant column), the user (MA/National Authority) returns to section “A. General Information” and selects **“Calculate”**. **The system automatically generates the on-the-spot verification sample (after validation checks are run)**, in accordance with the rules set out in section 4.4.5 of O.3.

Project Rate:	<input type="text" value="15,00"/>	%	Expenses Rate:	<input type="text" value="20,00"/>
	Number of Projects		Expenditure	
Population:	<input type="text" value="11"/>		<input type="text" value="3.245.314,14"/>	
Excepted Projects:	<input type="text" value="0"/>		<input type="text" value="0,00"/>	
Minimum Sample size:	<input type="text" value="2"/>		<input type="text" value="649.063,00"/>	
				<input type="button" value="Calculate"/> ⓘ

 **Before clicking the “Calculate” button, you must ensure that all projects you wish to exclude from the process for the current semester have been excluded, and that the projects requiring mandatory on-the-spot verification have been selected in accordance with section 4.4.4 of O.3.**

WARNING: The sample calculation can be performed ONLY ONCE, and after successful execution, the button will be disabled.

 In accordance with section 4.4.5 of O.3, if the remaining population of projects is **less than or equal to 10**, the competent authority of each country responsible for

scheduling on-the-spot verifications selects the operations to be verified at its discretion, while in all cases respecting the sample size set out in section 4.4.3 (15% of projects and 20% of expenditures). In these cases, the “Calculate” button is **disabled**, and the selection of projects is made in the “MA Selection” column.

9. Risk estimation

Object	Project Title	Rate	Ranking Layer	Project Expenses	Exception	στοιχιαΔελθωv.επιλογη()	Sample	Justification/Comments
60051531	PREVEZA CHAMBER	33	1	15.129,87	No	No	No	
60055724	ACHAIA CHAMBERS DEVELOPMENT ENTITY	38	3	19.049,84	No	No	No	
60055841	DEVELOPMENT AGENCY FOR SOUTH EPIRUS - AMVRAKIOS ETANAM S.A. L.G.O.	36	2	52.907,62	No	No	No	
60063661	REGIONAL DEVELOPMENT FUND OF REGION OF WESTERN GREECE	36	2	37.478,43	No	No	No	
60063662	CHAMBER OF AETOLOAKARNANIA	36	2	12.889,05	No	No	No	

1.3. Finalisation of the Sampling

1. After saving all changes, the user selects “Previous Page”. A message informs the user that “unsaved changes will be lost. Do you want to proceed?” If the user has saved the changes, then select “Yes” and exits the sampling form screen.

Projects Sampling - Edit

Save Validation Print **Previous Page**

Programme: 632 Created by: 1100104 5th Accounting Period / 1st Semester Hellas (Υπό επεξεργασία)

- A. General Data
- B. Risk estimation
- Attachments (0)
- History

Listing comments

2. Next, the user enters the sampling form ID (top left corner) and selects “Search” to display the sampling form.

Projects Sampling

899 Accounting Period Search Status

Search Reset

Sampling No	Title	Accounting Period	Semester	Created by	Last Modification	Status	Actions
899	Επ. Αγορατική χρησθή	1/7/2025-30/6/2026	1st Semester	MANAGING AUTHORITY "INTERREG 2021 - 2027"	23-01-2026	Being processed	

Showing 1 to 1 of 1 entries

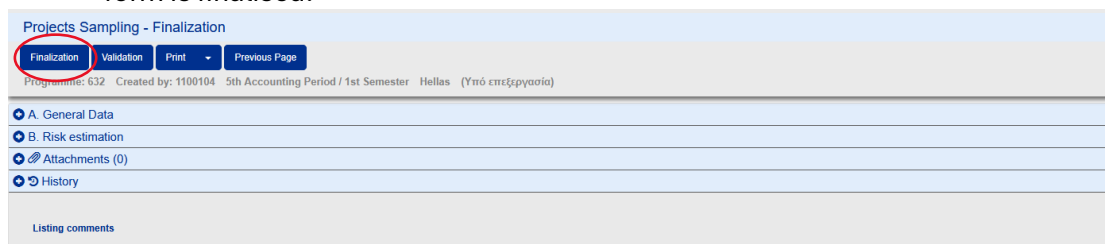
3. Next, from the “Actions” menu, the user selects “Finalisation”.

Search Reset

Sampling No	Title	Accounting Period	Semester	Created by	Last Modification	Status	Actions
899	Επ. Αγορατική χρησθή	1/7/2025-30/6/2026	1st Semester	MANAGING AUTHORITY "INTERREG 2021 - 2027"	23-01-2026	Being processed	<ul style="list-style-type: none"> Edit View Print Delete Finalization Finalization Finalization Proposition

Showing 1 to 1 of 1 entries

4. On the screen that appears, the user selects “Finalisation”, and the sampling form is finalised.

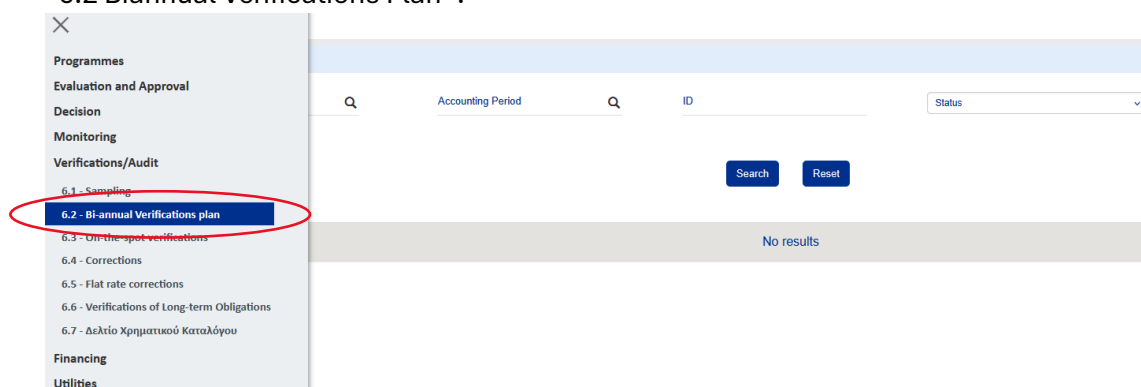


2. Planning of On-the-Spot Verifications

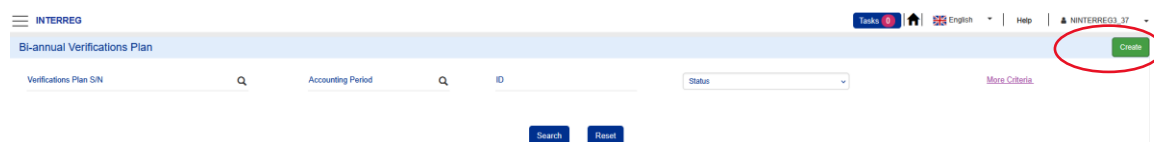
2.1. Creation of the On-the-Spot Verifications Schedule

Once the user has created the sampling form, they proceed with the scheduling of on-the-spot verifications, which is based on the corresponding sample. Specifically, they follow the steps below:

1. On the home screen of “Interreg 2021–2027”, the user selects the “burger menu” (top left corner of the screen) and then follows the path: “Verifications/Audit” → “6.2 Biannual Verifications Plan”.



2. On the corresponding screen, select “Create”.



3. In the pop-up window, select “Create based on sampling method”, then use the magnifying glass to choose the sampling ID that was previously created, and click “Accept”.

Create bi-annual Verifications Plan
✕

Create

Create New Version

Create based on sampling method

Sampling *

3. The biannual schedule is then displayed in “Edit” mode.

Bi-annual Verifications Plan - Edit

Save Validation Print Previous Page

Verifications Plan S/N: 2205 Version: 1 Status: (Being processed)

A. General Data

Accounting Period: 5η Λογιστική χρήση 1/7/2025-30/6/2026 **Semester:**

Programme: (Interreg VI-A) Greece-Italy

Created by: 1100104 - ΕΙΔΙΚΗ ΥΠΗΡΕΣΙΑ INTERREG 2021 - 2027

Sampling No: Ελάχιστες Δαπάνες Διόγκτος από Δαγματοληψία: \$649,063.00

Plan Comments:

Plan for supervision of the FLC System (ETC Programmes)

4. The system automatically updates section “A. General Data” with the scheduling details, e.g., Accounting Period, semester, and minimum Sample Expenditures from the Sampling.

5. In addition, section “B. On-the-Spot Verification Objects” is pre-filled with the operations generated from the sampling form.

A. General Data

Accounting Period: 5η Λογιστική χρήση 1/7/2025-30/6/2026 **Semester:**

Programme: (Interreg VI-A) Greece-Italy

Created by: 1100104 - ΕΙΔΙΚΗ ΥΠΗΡΕΣΙΑ INTERREG 2021 - 2027

Sampling No: Ελάχιστες Δαπάνες Διόγκτος από Δαγματοληψία: \$649,063.00

Plan Comments:

Plan for supervision of the FLC System (ETC Programmes)

B. On-the-spot Verification Objects

Show 100 entries Search:

Object	Administrative Verified Expenditure	Additional Selection	Start Date	End Date	Actions
60967841-HONIAN UNIVERSITY - RESEARCH COMMITTEE	49,528,62	Βάσει Δαγματοληψίας			<input type="button" value="E"/> <input type="button" value="D"/>
603865311-REGION OF EPIRUS	3,000,000,00	Βάσει Δαγματοληψίας			<input type="button" value="E"/> <input type="button" value="D"/>
Total	3,049,528,62				

Showing 1 to 2 of 2 entries << < 1 > >>

6. At this stage, the user may adjust the sample in accordance with section 4.4.6 of O.3 (e.g., replace a project with another, add a new project, etc., based on the relevant rules of the methodology) by using the “Edit” option (orange button) from the “Actions” menu.

Object Type: *

Object: * IONIAN UNIVERSITY - RESEARCH COMMITTEE

Beneficiary: * ΕΙΔΙΚΟΣ ΛΟΓΑΡΙΑΣΜΟΣ ΚΟΝΔΥΛΙΩΝ ΕΡΕΥΝΑΣ ΙΟΝΙΟΥ ΠΑΝΕΠΙΣΤΗΜΙΟΥ

Administrative Verified Expenditure:

Additional Selection: Βάσει Δεγματοληψίας

Additional Selection

Show 100 entries Search:

Code	Title
6352	Project Replacement
6353	Ensuring Minimum Expenditure Coverage
6354	Project Without Financial Content
6355	Extraordinary Verification
6356	Additional Project for Verification
6357	Pending On-the-Spot Verification (from Previous Scheduling)

Showing 1 to 6 of 6 entries << < 1 > >>

7. The corresponding changes are displayed in section B of the scheduling screen.

ⓑ On-the-spot Verification Objects Add

Show 100 entries Search:

Object	Administrative Verified Expenditure	Additional Selection	Start Date	End Date	Actions
60067541-ΕΙΔΙΚΟ ΚΕΝΤΡΟ ΕΡΕΥΝΑΣ ΦΥΣΙΚΩΝ ΕΠΙΣΤΗΜΩΝ "ΔΗΜΟΚΡΙΤΟΣ"	115.901,63	Project Replacement	01-01-2026	30-06-2026	<input type="button" value="P"/> <input type="button" value="R"/>
60389193-ΔΗΜΟΣ ΣΗΤΕΙΑΣ	222.931,87	Βάσει Δεγματοληψίας	01-01-2026	30-06-2026	<input type="button" value="P"/> <input type="button" value="R"/>
Total					
		337.833,50			

8. At this stage, the system performs a check to ensure coverage of the minimum expenditure, and the user finally saves the changes (from the top left corner of the screen).

9. Finally, by selecting "Previous Page", the user returns to the biannual scheduling search screen.

2.2 Finalisation of the On-the-Spot Verifications Schedule

After completing this work (biannual scheduling), the user with the appropriate permissions (depending on the Programme's MCS) proceeds to finalise the schedule by performing the following steps:

1. In the workspace area, the search screen is displayed, where the user searches for the sampling form and selects the "Finalisation" action from the search results table.

Bi-annual Verifications Plan

Verifications Plan S/N: Accounting Period: ID: Status: [More Criteria](#)

Select Columns Show 10 entries Search:

Verifications Plan S/N	Version	Accounting Period	Semester	Programme	Created by	Status	In Force	Last Modification	ID	Actions
2205	1	5th Accounting Period	1st Semester	(Interreg VI-A) Greece-Italy	1100104	Being processed	No	23-01-2026	2345	<input type="button" value="Edit"/> <input type="button" value="View"/> <input type="button" value="Print"/> <input type="button" value="Finalization"/> <input type="button" value="Proposition"/>
2188	1	5th Accounting Period	1st Semester	(Interreg VI-A) Ελλάδα-Κύπρος 2021-2027	1100104	Being processed	No	22-01-2026	2328	
2187	1	5th Accounting Period	1st Semester	(Interreg VI-A) Greece-Italy	1100104	Being processed	No	22-01-2026	2327	
2186	1	5th Accounting Period	1st Semester	(Interreg VI-A) Greece-Bulgaria	1100104	Being processed	No	22-01-2026	2326	
2124	1	5th Accounting Period	1st Semester	(Interreg VI-A) Greece-Bulgaria	1100104	Being processed	No	20-01-2026	2264	

Showing 1 to 5 of 5 entries

- The system activates the “Bi-annual Verifications Plan – Finalisation” screen, and the user selects “Finalisation” from the toolbar (menu).

Bi-annual Verifications Plan - Finalization

Verifications Plan S/N: 2205 Version: 1 Status: (Being processed)

- General Data
- On-the-spot Verification Objects
- Attachments (0)
- History

Listing comments

- A confirmation pop-up window appears, in which the user selects OK. If there are any errors or warnings in the form, they will be displayed in this window. To proceed with the finalisation of the schedule, no error messages must appear in this window.

NOTE: Before finalising the schedule, the user must check via “Validation” whether any errors or warnings are displayed, as shown in the images below.

Bi-annual Verifications Plan - Finalization

Verifications Plan S/N: 2205 Version: 1 Status: (Being processed)

- General Data
- On-the-spot Verification Objects
- Attachments (0)
- History

Listing comments

System Response (ID: 2264)

Show 10 entries Search:

Check	Section	Message	Linked Announcement
✘	SCHED_1 Tab B	You must complete the Scheduling Database for the items: 6016364/1	

Showing 1 to 1 of 1 entries

WARNING: If any error messages appear, they are displayed in red font (as shown above) and must be corrected for the user to complete the finalization process.