



Bu proje Avrupa Birliđi ve Trkiye Cumhuriyeti tarafından finanse edilmektedir.



Avrupa Birliđi Bakanlıđı
IPA II Teknik Destek Projesi

Ministry for EU Affairs
Technical Assistance for IPA II

“IPA II: Taking EU funding to the next level”

17.5.2017 – Practical workshop on On the Spot Checks

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Training Agenda



Sessions	Topic
9:00-9:30	Welcome Introduction to the training Training programme overview
9:30-10:30	Entry test Module overview Types of the on-the-spot checks Desk preparation for checking management and control systems Desk preparation for sample checks at project level Checklists for different types of on-the-spot checks
10:30-11:00	Break
11:00-12:30	Preparation and use of available tools to verify MCS functioning Checking effective functioning of internal control systems in performing key implementation processes: <ul style="list-style-type: none">• Tendering / project appraisal and selection• Contracting• Verification of expenditure• Payments, accounting and reconciliation Checking compliance with archiving procedures, continuity of operations, publicity rules Complementarities between desk and on-the-spot checks
12:30-13:30	Lunch break



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Training Agenda



Sessions	Topic
13:30-14:45	<p>Preparation and use of available tools to check legality and regularity of expenditure through project-level checks</p> <p>Performing sample checks (including risk analysis) on payment requests included in the statement of expenditure before submission to the EC</p> <p>Overview of administrative, financial, technical and physical checks Complementarities between desk and on-the-spot checks</p>
14:45-15:00	Coffee Break
15:00-16:15	<p>Preparation of on-the-spot check report: overview of on-the-spot report template formulation of evidence-based findings and conclusions. formulation of recommendations</p> <p>Follow up actions</p>
16:15-16:30	<p>Questions&Answers Exit test Evaluation of the training by participants Closure of the training</p>



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Legal basis – NAO responsibilities



Clause 2, Annex A, IPA II Framework Agreement:

- The NAO shall bear the overall responsibility for the financial management of IPA II assistance and for ensuring the legality and regularity of expenditure
- The NAO shall in particular be responsible for:
 - (a) the management of IPA II accounts and financial operations;
 - (b) the effective functioning of the internal control systems for the implementation of IPA II assistance in accordance with Annex B to FWA

While carrying out these functions the NAO may carry out on the spot verifications



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Legal basis – NAO responsibilities



The NAO, supported by the NAO support office, shall in particular fulfill the following tasks:

- (a) provide assurance about the legality and regularity of underlying transactions;
- (b) put into place effective and proportionate anti-fraud measures taking into account the risks identified and ensure reporting in accordance with Article 51(2) while keeping the Anti-fraud coordination service referred to in Article 50(2) informed of such reporting;
- (c) be responsible for monitoring the continuous fulfillment by the MS and the OSs of the applicable requirements



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Legal basis – NAO responsibilities



- (d) ensure the existence as well as effective functioning of the internal control systems for the implementation of IPA II assistance;
- (e) ensure reporting on the MCSs and review the programming and implementation capacities of staff within OSs involved in the programming and implementation of the actions;
- (f) ensure that a reporting and information system is put in place and functioning;
- (g) follow-up the findings of audit reports from the audit authority



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Legal basis – NAO responsibilities



- (h) take account, when drawing up the management declaration, of the results of all audits carried out by or under the responsibility of the audit authority;
- (i) immediately notify the EC of any substantial change concerning the MCSs for examination and approval in advance of their implementation;
- (j) coordinate, whenever relevant, the preparation of consolidated action plans addressing any outstanding weaknesses detected in the MCSs.

The NAO shall draw up and submit to the Commission, by 15 February of the following financial year the MD and supporting documents



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On the spot checks



- The NAO needs to be provided with sufficient guarantees on the reliability of the IPA Bodies systems of controls designed to back-up the declarations of expenditure submitted to EC
- A major focus of the relevant NAO Support Department shall be on-the-spot checks and tests of controls (based on risk assessment, audit reports and other relevant data) of the management and control systems of the IPA Bodies
- the wording “on-the-spot checks” refers to controls performed in the IPA Operating Structures (OSs), contracting authorities, final beneficiaries and project sites by the relevant NAO Support Department



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Types of on the spot checks



- 1) Verification of the existence and effectiveness of the management and control system (system level checks)
- 2) Verification of transactions (project level checks)
 - Implementation of internal controls shall include a combination of administrative checks applied through desk reviews and on-the-spot checks (if necessary and applicable)
 - On-the-spot checks serve to gather evidence to correlate reality with the written documentation reviewed during the desk reviews



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System level checks



In order to ascertain whether effective functioning of MCS are implemented and permanently functioning in IPA Bodies, assigned NAO staff shall check:

- whether IPA Bodies respects its accredited Internal Manual of Procedures,
- whether the Internal Manual of Procedures of IPA Bodies is in compliance with the IPA requirements; are the basic procedures described,
- whether the Annexes - templates to the Internal Manual of Procedures present formats of Reports and Check -lists and they correspond to formats used in reality, if the Internal Manual of Procedures is easy to be used,



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System level checks



- whether the Internal Manual of procedures is distributed to all staff; if the Internal Manual of procedures is modified and modifications are recorded;
- whether the information as audit trail is sufficient for the activities in IPA Bodies;
- whether IPA Bodies duly fill the checklists designed for control procedures;
- whether all described procedures are implemented properly in practice



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What shall be confirmed?



- the IPA Body is practically using described control procedures;
- the obligatory procedures are applied and understood by the IPA Body ;
- internal control systems are functioning effectively to provide reasonable assurance on the legality and regularity of the underlying transactions
- information maintained by the NAO corresponds to the information stored in the IPA Body ;
- all the relevant information is available, ensuring a sufficiently detailed audit trail



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Check list for the system level checks



Current check list in Manual of Procedures:

- Internal Control Framework – to check if measures taken, comply with the criteria as per Annex B to the IPA II FWA
- Questions prepared per each Internal Control Component
- Questions related to the design of the procedures and to the implementation / functioning of the prescribed procedures
- Possibility to adapt the check list to the different IPA Bodies
- Link between the questions in the check list and KRIs for the IPA Body



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Preparation for the system level checks



- the system level on the spot checks shall be planned and prepared taking into account all relevant and related supervisory procedures regularly performed by NAO staff in order to use this tool in the most adequate and effective way:
 - Modifications in the MCS; Requesting, reporting and recording exceptions; Audit reports; Reporting, recording and correcting internal control weaknesses; Irregularity management; Training management; Workload analysis; Monitoring reports; Meetings; NAO Annual Management Declaration



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Preparation for the system level checks



- At the beginning of the programme implementation, all IPA Bodies shall be visited on the spot
- Later, based on the results of regular supervisory activities, the most risky IPA Bodies are identified
- It is advisable to plan and organise the system level on the spot checks in the context of preparation of the Annual Management Declaration in order to get the acceptable level of assurance to issue positive AMD
- The objective of the each on the spot check shall be defined in order to prepare / adjust the check list



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Preparation for the system level checks – tips from practice



- The objective and the scope of the controls shall be described in the working document (memo)
- Subsequently, it is advisable to agree and prepare specific list of questions related to the objective and scope of the controls
- In some cases, the pre-defined check list from Manual of Procedure can be inadequate (too many questions answered with „not applicable“)
- The adequate preparation for on the spot check contributes with more than 50% to the quality of the overall job performed



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Preparation for the

system level checks – tips from practice



- Questions related to the design of the procedures are useful at the first visit to the IPA Body and when assessing the proposed major changes in some procedures
- When visiting IPA Bodies regularly, the objective and focus of the control shall be aimed to check the effective functioning of internal control systems in performing key implementation processes
- When selecting the IPA Body that has to be visited, the main risk indicator is the level of unreached KPIs (e.g. the IPA Body with the lowest contracting or disbursement rate, the slowest implementation, the highest delay in submission of reports...)



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Preparation for the system level checks



- Depending on the actual state of play in implementation, the focus of on the spot control can be on one or more of following processes:
 - Tendering / project appraisal and selection; Contracting
 - Verification of expenditure
 - Payments, accounting and reconciliation
- It is advisable to prepare the questions / check list, following the description of procedure in the IPA Body's MoP
- NAO staff could also prepare one or more IPA Body's C-L for the relevant process in order to re-perform the controls of IPA Body's staff on a sample



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Tendering / project appraisal, selection and contracting



Clause 4, Annex A, IPA II Framework Agreement:

The Operating Structure shall:

- (i) ensure that actions are selected for funding and approved in accordance with the procedures and criteria applicable to the policy area or programme;
- (ii) arrange for procurement and grant award procedures and contracting;
- (iii) set up procedures to ensure retention of all documents regarding procurement, grant award, contracting, ... required to ensure an adequate audit trail



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Tendering / project appraisal, selection and contracting



Current questions in the check list:

3.1.4. Are the rules for each type of procurement and grant calls ensuring appropriate legal framework for all such commitment processes defined?

3.1.5. Are the procedures, including checklists, for each step of procurement and grant calls (e.g. technical specifications, evaluation committees, reporting of exceptions etc.) defined to ensure that each member of staff is clear as to their responsibilities in these areas?



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Tendering / project appraisal, selection and contracting



Proposed questions:

- Are the rules for the selected type of procurement / grant call respected?
 - For the re-performance of the IPA Body's checks, the valid version of the checklist has been used? (Depending on the scope of control and IPA Body, the adequate check-list is used, e.g. tender documentation approval, verification of the evaluation of offers...)
 - Are the results of checks performed by NAO staff, the same as the IPA Body's checks?



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Verification of expenditure



Clause 4, Annex A, IPA II Framework Agreement:

The Operating Structure shall:

- verify that the expenditure incurred, paid and declared to the NAO complies with applicable EU and national law, the programme, the conditions for support of the action and the conditions of the contract, the goods or services have been delivered, and the payment requests by the recipient are correct;
- these management verifications shall cover:
 - full administrative verification of the supporting documents in respect of each commitment and payment;
 - physical on-the-spot verifications



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Verification of expenditure



Current questions in the check list:

3.1.7. Are the payment procedures, including procedures for confirmation of output delivery, and/or eligibility conditions, 'on-the-spot' where necessary, defined to ensure that payments are made only for justified payment requests, which fulfil all contractual requirements?

3.3.4. In conducting a control activity, is it ensured that matters identified for follow-up are properly investigated and that the required corrective action is taken?



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Verification of expenditure



- This process is often controlled through the project level checks, but can be subject to system level control
- Proposed question for system level control:
- *Are the rules for the expenditure verification respected?*
 - *For the re-performance of the IPA Body's checks, the valid version of the checklist has been used? (Depending on the scope of control and IPA Body, the adequate check-list is used, e.g. invoice/payment request approval, project on the spot check...)*
 - *Are the results of checks performed by NAO staff, the same as the IPA Body's checks?*



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Payments, accounting and reconciliation



Clause 4, Annex A, IPA II Framework Agreement:

The Operating Structure shall:

- make payments to, and recovery from, the recipients of IPA II assistance;
- ensure that all bodies within the OS maintain either a separate accounting system or an adequate accounting codification for all transactions relating to an action;
- set up an accrual based accounting system which records and stores, in computerised form, accounting records for each action/ activity and which supports all the data required for drawing up payment request and annual financial report



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Payments, accounting and reconciliation



Current questions in the check list:

3.1.7. Are the payment procedures, ..., defined to ensure that payments are made only for justified payment requests, which fulfil all contractual requirements?

3.1.11. Are accounting procedures defined to ensure that complete, accurate and transparent accounting is performed in line with internationally accepted accounting principles?

3.1.12. Are reconciliation procedures defined to ensure that wherever required accounting balances are reconciled against third-party information?



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Payments, accounting and reconciliation



- Proposed questions:
- Are the payment / accounting / reconciliation procedures respected?
 - *For the re-performance of the IPA Body's checks, the valid version of the checklist has been used? (Depending on the scope of control and IPA Body, the adequate check-list is used, e.g. Request of Funds approval, accounting records, reconciliation forms...)*
 - *Are the results of checks performed by NAO staff, the same as the IPA Body's checks?*



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Archiving procedures, publicity rules



Clause 4, Annex A, IPA II Framework Agreement:

The Operating Structure shall:

- set up procedures to ensure retention of all documents regarding procurement, grant award, contracting, financial management, controls and audits required to ensure an adequate audit trail
- ensure compliance with information, publicity, transparency, visibility and communication requirements as provided for in FWA



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Archiving procedures, publicity rules



Current questions in the check list:

3.1.14. Are archiving procedures defined to ensure that documents will be available for review throughout the required periods for which they must be kept?

3.1.6. Are publicity rules and procedures defined to ensure that the legislative requirements are fulfilled?

4.2-4.3. Questions on communication



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Continuity of operations



- Important aspect in the context of IPA II programming period
- „The sectoral monitoring committee shall report to the IPA monitoring committee and may make proposals on any corrective action to ensure the achievement of the objectives of the actions and enhance the efficiency, effectiveness, impact and sustainability of the assistance provided” (IR 447/2014, Article 19)
- Action Document – obligatory part: Sustainability (financial, economic, institutional, social, environmental)



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Continuity of operations



- Responsibility of the Lead Institution / Operating Structure:
- Monitors the activities completed in order to ensure that the objectives set out in the relevant Actions are achieved, the activity outcomes are in place and in use in line with the purpose of activity/action
- In case the relevant authorities (EC, AA, NAO etc.) detect any findings with regard to disuse of the activity outcome or a situation where the outcomes are used for different purposes rather than that of activity/action purpose, the LI/OS takes necessary measures in order to obviate de-commitment



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Continuity of operations



Proposed questions for the system level checks:

- Does the IPA Body monitor that the objectives set out in the relevant Actions are achieved?
- Does the IPA Body monitor that the activity outcomes are in place?
- Does the IPA Body monitor that the activity outcomes are in use in line with the purpose of activity/action?
- Are the monitoring procedures defined?



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Project level checks



- 1) At the level of Operating Structure:
 - to verify the expenditure
 - 2) At the level of Final Beneficiary / End Recipient / Project Sites:
 - to verify the reality of the projects and expenditures
- Specific objective of the on-the-spot checks is to verify the regularity and legality of underlying transactions of IPA Bodies and Final Beneficiaries, in particular for the conformity and/or reality of the project documentation, actual delivery of the product/service in full compliance with the terms and conditions of the contracts, physical progress, respect for the rules on publicity



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Project level checks



- Depending on the objectives of the on the spot checks, project level checks can be performed:
 - 1) Before submission of the Statement of Expenditure to the EC – in order to verify the regularity and regularity of the transactions before certification (strongly recommended by the EC)
 - 2) Before submission of the Annual Management Declaration to the EC – in order to provide assurance about the legality and regularity of the transactions certified to the EC
- it is advisable to use both approaches, especially when receiving additional information related to expenditure already certified to EC



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Project level checks



- The scope of the project level on the spot check shall include:
 - Project/contract management and financial management of the selected contracts
 - Assessment of the relevant bodies/units responsible for the implementation of the selected projects/contracts
- Payments made and to be made to beneficiaries / contractors are subject to NAO control



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Annual On-the-spot check Plan



- The NAO staff shall prepare *Annual On-the-spot check Plan* based on yearly expenditure forecasts
- *Annual On-the-spot check Plan* shall be updated quarterly based on monthly financial tables received by OS
- The review and regular update of the *Annual On-the-spot check Plan* shall be done quarterly according to realization of expenditure forecasts, two weeks before the start of the following quarter



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Risk Assessment



- The relevant NAO SD shall make a risk assessment of the contracts, in order to choose the most relevant sample for conducting legality and regularity verification to ascertain whether expenditures are real and incurred according to the relevant rules and regulations
- The relevant NAO SD shall have a full awareness of the most risky programme(s)/contract(s) that is/are being implemented
- The programmes/contracts shall be assessed according to the risk factors



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Risk Assessment



- The risk factors taken into account for risk assessment:
 - 1) amount of payment
 - 2) type of contract
 - 3) irregularities detected / reported
- Each risk factor has its own way of calculating the Risk Coefficient
- After each contract is assessed per risk factor, the Risk Coefficient is multiplied with the Weight of risk factor
- The given figure is the Risk Score
- The selection of payments shall cover the riskiest 5-10% of total payments



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1. Risk Factor



- Regarding the amount of total amount of payment for the project/contract in the relevant quarter, Risk Coefficient and intervals are determined as below:

Budget (€)		
Intervals		Risk Coefficient
0 – Q1	0-25%	1
(Q1+1) – Q2 (Median)	26-50%	2
(Q2+1) – Q3	51-75%	3
(Q3+1) and over	75-100%	5



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2. Risk Factor



- Risk Coefficient according to the type of contract are determined as below:

Contract Type	
Type	Risk Coefficient
Framework / Direct Expenditure	1
Service	2
Supply	3
Works	4
Grant	5



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3. Risk Factor



- Risk scores for the irregularity indication are determined as below:

Irregularity detected / recorded	Risk Coefficient
YES	5
NO	1



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Risk Weight



- The weighting of the risk factors indicatively suggested in the methodology given in the MoP:
 - 1) amount of payment * 0,40
 - 2) type of contract * 0,30
 - 3) irregularities detected / reported * 0,30
- the weighting may be adjusted depending on the circumstances
- additional risk factors can be included as well



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Selection of the sample



- 5-10% amount and number of total payments incurred during the year for each programme is subject to NAO control
- the payments are selected based on yearly expenditure forecast of each OS, and updated after each quarter according to the realization of forecasts
- by the end of each quarter, Annual On the spot check plan shall be updated by taking into account incurred expenditures
- during the following quarter, the plan shall be executed for each programme over selected payments – the selection of payments shall cover the riskiest 5-10% of total payments



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Preparation for the project level checks



Current check list in Manual of Procedures:

- 4 different check list for different types of contract:
 - supply, grant, service, works
- Questions prepared in order to support:
 - administrative, financial, technical, physical check
- Checks divided in 2 sections:
 - Desk review and on the spot / project site control
- Clear indication that on the spot / project site shall be checked only what is not possible to check in the office (reality of the deliverables)



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On the spot check Report



- content depends on the check-list filled and information collected during visit
- contain clear recommendations to be undertaken and deadlines for implementation of any corrective actions
- the On the spot check Report is sent to the checked institution with the request to provide comments
- after receiving the comments, they are included into the final report which is sent to the checked institution with the request for fulfillment of the recommendations within the defined deadline



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On the spot check Report



- the results of on-the-spot check visits shall be evaluated to establish whether any problems encountered are of systematic character, entailing a risk for other similar operations, IPA Bodies or final beneficiaries
- If the findings are applicable only to the checked institution, the fulfillment of the recommendations is regularly followed-up in accordance with the given deadlines



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