

## LANGUAGE OF THE EXPENDITURE VERIFICATION REPORT OF BENEFICIARIES AND PARTNERS

The Joint Managing Authority clarifies that the Expenditure Verification Report (EVR) produced by the External Auditor, accompanying each request for payment, shall be drafted **in the language of the Grant Contract**. This applies to both the integrated report produced by the Beneficiary's auditor (including the factual findings from all auditors) **and** the single EVRs produced by the auditor/s of the different Partners.

In this regard, please refer to the General Conditions (Annex II) of the Grant Contract, in particular:

- **Art. 2.1** *“The Beneficiary must provide the Contracting Authority with all required information on the implementation of the Action. To that end, the Beneficiary must draw up interim reports and a final report. These reports shall consist of a narrative section and a financial section and shall conform to the model in Annex VI. [...]”*
- **Art. 2.3** *“The reports shall be drafted in the language of the Contract. They shall be submitted to the Contracting Authority at the following intervals:  
[...] • if payments are made in accordance with option 2 of Article 15.1:  
– an interim report must accompany every request for payment ; [...]”*
- **Article 15.6<sup>1</sup>** *“A report on the verification of the Action's expenditure, produced by an auditor who meets the specific conditions of the Terms of Reference for the expenditure verification and satisfies EU Members States national control systems (where applicable), shall be attached to every request for payment irrespectively of the Grant Contract value and of the Beneficiary's type, with the exception of the first pre-financing. The Beneficiary and its partners may decide to have different auditors for each partner and specify it in the Partnership Agreement. In this case, the Beneficiary will send one integrated report with all the factual findings from all auditors. This report will include the name of all auditors and each individual report will be included as an annex. [...]”*

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<sup>1</sup> Content of Art. 15.6 as amended by Art. 7.4.3 (for standard projects of Call 1) and by Art. 7.4.4 (for strategic projects) of the Grant Contract Special Conditions.



This is also in line with the **Joint Operational Programme, section 3.5 “Use of Languages”**:

*“Languages to be used for the implementation of the Programme ENPI-CBC Mediterranean are the following:*

- *Legal and arbitration languages: English and French;*
- *Programme languages: English, French and Arabic;*
- *Projects’ languages: English and French.*

*In all procedures and documents referring to each project (from the submission of the application to the final activity and financial report), the partnership must choose one of the two projects’ languages. [...]*

*Legal and arbitration languages will be used in all the contracts, conventions and legal procedures relating to the Programme (Programme’s managing structures and projects).”*

Moreover, each project’s **Partnership Agreement** normally includes specific provisions regarding the working languages of the project, which are binding for the concerned Beneficiary and Partners.

**15.04.2013**

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