

**Project Management and Control System
funded under the „Local Development” Programme**

Name of PP: **Vaslui County School Inspectorate**
Project code: **PN2018**
Financing contract number and date : **1/30.10.2020/N**
Project implementation period : **30.10.2020-30.04.2023**

1. General information

In order to ensure compliance with the principles of economy, efficiency and effectiveness, as well as a high degree of transparency, following the general framework provided by the Romanian Fund for Social Development (FRDS) as Programme Operator (PO), the Vaslui County School Inspectorate, as Project Promoter (PP) within the project "A school for all and for everyone!", has developed this document on the management and control system at the level of the above mentioned project.

2. Objective and general requirements

The document sets out the rules and requirements for persons carrying out management and control activities, with general requirements covering:

- definition of the specific functions of management and control activities and their allocation;
- respect of the principle of separation of functions between and within positions responsible for management and control activities;
- identification of applicable procedures to ensure the correctness and regularity of expenditure;
- identification of accounting and financial monitoring and reporting systems
- ensuring an adequate audit trail.

3. Institution responsible for drawing up the document

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4. Legal framework

- Regulation on the implementation of the European Economic Area (EEA) Financial Mechanism 2014-2021/Norwegian Financial Mechanism 2014-2021;
- Project funding contract No 1/30.10.2020/N
- Specific PP internal regulations:
 - Implementation plans, monitoring-evaluation, dissemination-publicity
 - Procurement procedure-Internal rule on the Methodology for conducting the procurement procedure of a service included in Annex 2B-OUG 34/2006
 - Communication procedure
 - Archiving procedure
 - Site administration procedure
 - Selection procedures for target groups (students, teachers, parents)

5. Project management and control structure



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- 1.Mihnevici Landiana-project manager
- 2.Nicoară Mihaela- finance officer
- 3.Botan Dumitru- public procurement officer



6. Separation of functions

The management and control system respects the principle of separation of functions between and within the positions responsible for management and control activities, avoiding the risk that one person can control all stages of an action, which is reflected in the tasks of the different employees performing the following actions:

- **forecasting of payment claims and transmission to the PO**

Nicoară Mihaela-Financial Officer-prepares the payment claims files and ensures their timely submission to the PO.

- **procurement and contracting**

Botan Dumitru - Procurement Officer - draws up the Public Procurement Plan, prepares the procurement documents for all purchases in the project, prepares the procurement contracts and ensures the monitoring of the purchases carried out during the project implementation.

- **expenditure verification**

Nicoară Mihaela- finance officer:

- prepares interim and final financial reports and submits them to the financial auditor;
- ensures the financial management of the project
- monitors the financial progress of the project;
- periodically reviews the state of implementation of the project budget and proposes measures to reallocate the amounts available, through notifications or additional acts if necessary.

- **making payments to partner(s) (if applicable) and other contractors**

Nicoară Mihaela- finance officer: makes payments according to the project budget and justifying financial documents.

- **authorisation of payments**

Mihnevici Landiana-Project Manager

- responsible for the implementation of the project in accordance with the grant application;
- monitors compliance with the action plan and the allocated budget and the achievement of objectives;
- monitors, applies and enforces the reality, regularity and legality of expenditure incurred.

- **preventive financial control (for public institutions)**

Ignat Smărăndița Elena-CFP, nominated by Decision no.350/15.07.2015 on the organization of preventive financial control

- ensures compliance with and application of Order 1792/2002 on the commitment, validation, authorisation and payment of expenditure;
- monitors the legal classification of expenditure within the chapters and divisions of the budget classification in accordance with the regulations in force;
- monitors compliance with the requirements of legality and regularity and/or compliance with the limits and destination of the project budget and commitment appropriations.

- **monitoring and reporting at project level**

Mihnevici Landiana-Project Manager

- monitors the implementation of project activities;
- verifies the correctness of the preparation of project documents (additional documents, notifications, deliverables, reports, etc.);

- **project accounting**¹

Nicoară Mihaela-project finance officer

- Prepares components of account balances and make adjustments based on them
- Prepare, account for and verify monthly tax invoices issued

¹ This will include the mandatory provision of either a separate accounting system or adequate accounting records for all project-related transactions in compliance with national accounting regulations.



INSPECTORATUL
ȘCOLAR JUDEȚEAN VASLUI

- Record receipts and payments according to bank statements
- Completes accounting records
- Cashes receipts and payments according to the cash register
- Prepares, completes and checks primary printed and unprinted accounting documents- Records inputs of consumables, equipment based on supporting documents received
- Prepares list of issued and uncollected invoices
- Prepares check balances
- Uses various specialized software to record primary data
- Calculates salaries, taxes, subsidies, taking care to comply with the provisions of the laws in force
- Files the documents they work with.
- Registers invoices from suppliers

- project publicity

Rășcanu Lidia Gabriela- Communication and IT Officer

- Ensures the creation and design of the project website
- Ensures links with social networks
- Maintains and constantly updates the website and social media pages
- Organises events in collaboration with the Assistant Project Manager (PP) and Assistant P1
- Produces publicity and visibility materials in collaboration with the Assistant Project Manager (PP) and Assistant P1
- Translates publicity materials for the English version of the project website

- project internal audit

Not necessary.

- risk management

Risk management is managed by the project manager, prof. Landiana Mihnevici and the project financial officer, ec. Nicoară Mihaela.

Risk description	Probability¹ <i>(reduced/medium/high/very high)</i>	Impact² <i>(minim/moderate/serious/very serious)</i>	Risk mitigation measures
The level of interest of target groups in the project is low.	Reduced	Very serious	The association of schools where members of the target group are enrolled provides us with a certain level of comfort regarding this risk, given that there is a school population of over 1600 children, of which 2/3 in Vaslui and 1/3 in Galati. The GT level is 475 children, of which 250 in VS and 225 in GL.
Low level of participation in project activities.	Medium	Moderate	Access to the counselling and educational programmes will be conditional on meeting the criteria in the selection methodology, objective criteria supported by the Guidelines and the Appeal. Furthermore, there are both rewards for participation in certain events (such as the project competition) and important non-financial incentives (food package for participation in remedial/excellence programmes, annual school supplies package, etc.).

Parents leave the country without leaving an authorised guardian or take their children with them.	Medium	Serious	As mentioned, there are quite a large number of at-risk pupils in the 5 schools and this risk will be monitored regularly, moving to the reserve list if a dropout is identified.
Occurrence of cash flow fluctuations	Reduced	Serious	For sound and efficient financial management, the Finance Manager and P1 Accountant will ensure forward planning of expenditure over 3 and 6 month periods. Settlements will be made according to a determined schedule. As a last resort, if the occurrence of financial fluctuations persists, we will resort to budget appropriations. We would also like to point out that, through the decisions issued and the protocols signed with PP and P1 during the project submission period, the Local Councils of the localities where the pilot schools involved in the project are located (Vaslui, Bârlad, Zorleni in Vaslui county; Galati and Munteni in Galati county) have assumed the obligation to ensure the cash flow for the implementation, with the obligation to reimburse the amounts, according to the payments made by the PO (50.000 lei/CL), in case of financial fluctuations. In addition, Vaslui County Council and Galati County Council have undertaken to support the project financially by ensuring the balancing of the local budgets of the local authorities involved in the project (Vaslui, Bârlad, Zorleni in Vaslui county; Galati and Ungureni in Galati county).
Project team changes during implementation	Medium	Moderate	Any possible changes to the project team will be announced in advance and as far as possible, people who withdraw will be replaced as quickly as possible so that there are no uncovered responsibilities. Each new team member joining the team will be supported by the old team member for a minimum of 1 week to hand over the tasks and work results. Except in extreme and force majeure cases (e.g. pandemic, illness, resignation, etc.), we estimate that this risk will not cause major distortions. PP and P1 will collaborate and develop a specific

			<p>procedure to be followed in case of changes in the composition of the project teams of both PP and P1 and the project teams in the pilot schools.</p> <p>All changes will be communicated to the PO, through notifications, in due time. The notifications will be accompanied by the PP/P1 decision with the new composition of the modified project team(s).</p>
Project activities need to be modified to adapt to the new conditions for delivering education services after the COVID-19 pandemic	Medium	Moderate	<p>As contracting parties we want to have a good collaborative relationship and communication with the PO and we will analyse this risk together with the associated partners, the schools, so that we can establish a coherent strategy, correctly estimate budget constraints and request contractual changes with optimal impact and without jeopardising the project's proposed objectives, results and indicators. Also, for each possible adjustment to the work plan, the Gantt chart will be redrawn and the PO's approval will be requested by notification.</p>

7. Applicable procedures

- Implementation plans, monitoring-evaluation, dissemination-publicity
- Procurement procedure-Internal rule on the Methodology for conducting the procurement procedure of a service included in Annex 2B-OUG 34/2006
- Communication procedure
- Archiving procedure
- Site administration procedure
- Selection procedures for target groups (students, teachers, parents)

8. Document flow

Specific management and control documents go through the following steps: drafting, processing, analysis, approval, registration, transmission, filing, archiving. The organisation of the flow is based on a flowchart which includes: the name of the documents, the number of copies, the nature of the task to be performed, the deadline, the person responsible, the department/person initiating the document, the department/person to whom the document is sent.

Within the project, documents circulate vertically from the PP (management team) to the pilot high schools and from the pilot high schools to the PP (management team). Documents also circulate vertically from the PP to the PO and vice versa. Horizontally, within the PP, the documents circulate from the persons who prepare them (accountant, procurement specialist, assistant coordinator) to the project coordinator who analyses and approves them. The documents are then registered and forwarded to the recipients or assigned to the department/person responsible for processing/execution. After resolution, the documents are filed and archived (according to the specific procedure).



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9. Collection and retention of documents ²

Archiving procedure

LIST OF ABBREVIATIONS USED:

F	Dosar
PPF	Public Procurement File
FMF	Financial Management File
PMF	Project Management File
AF	Activity files
DAP	Document archiving procedure
SF	Subfile

LEGAL FRAMEWORK

- By Grant Contract No 01/30.10.2020, Section I - Obligations of the Project Promoter, para. (34) and (35) PP and P1 have the following record keeping obligations:

(34) The Project Promoter and the Partners have the obligation to file and keep, in good conditions, for the whole period of validity of the contract, as well as for a period of 3 years from the date of approval of the final report of the programme, all the documents related to the project, in original, including the accounting documents concerning the activities and expenses carried out, in accordance with the European regulations and national legislation, under penalty of reimbursement of all the amounts received under the project related to the missing documents.

(35) The Project Promoter is obliged to ensure the electronic archiving of the Project documentation on magnetic media in the final version accepted by the PO.

All these documents will be kept within the minimum retention periods laid down by law, in accordance with the legislation in force on the National Archives and in authorised formats, including: a) original documents; b) documents certified as being in conformity with the original; c) electronic versions of the original documents on data carriers.

- **Law no.135/15 May 2007** on archiving documents in electronic form;

- **Law no. 16/1996** with subsequent amendments and additions including **Law no. 474/2006** on archival activities,

- **Law No 135 of 15 May 2007** on electronic archiving of documents.

1.PURPOSE :

This procedure describes how to keep/archive documents at the level of the Project Promoter (PP), within the implementation of the project "**A school for all and for everyone!**".

The purpose of the procedure is to ensure the recording, inventory, selection, retention and use of documents held by the beneficiary, as well as to maintain the integrity of the documents and to ensure secure, limited and controlled access to the documents in the beneficiary's own archives.

2. SCOPE OF APPLICATION:

The procedure will be used by all persons in the PP and P1 project team who are responsible for keeping/archiving project documents.

3. GENERAL PROVISIONS

a) The purpose of archiving documents is to ensure the security and confidentiality of the information contained in:

- Documents received by the PP
- Documents issued by the PP
- Documents received by the P1
- Documents issued by the P1

b) Archiving form:

Documents are kept either in original form or in certified true versions of the originals, usually accepted data including:

- photocopies of original documents;
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² An electronic filing/archiving system for project documents (including project accounts) will also be mandatory.

- documents certified as being in conformity with the original;
- microfiche of original documents ;
- electronic versions of original documents on optical media (such as DVD, CD, USB, hard disk or magnetic disk);
- electronic documents only.

Physical security of documents in the storage areas of the beneficiary's archives:

- access to the area where documents are kept is allowed only to authorised persons;
- documents relating to the project are kept during processing in a secure space until archived for storage in the beneficiary's archives;
- access to documents shall be granted only to persons actually working on them, according to the stage of processing at which those documents are at.

Access to documents stored in the PP archive:

- after archiving, documents may be taken (borrowed) from the archive for a limited period of time for consultation purposes on the basis of an approval signed by the project coordinator;
- in the event of an inspection mission by national or European authorities, the period for borrowing documents will be extended for the duration of the inspection mission;
- each request to borrow documents is recorded in a register according to the DAP;
- the documents are handed over to the person responsible for the archive on the basis of a record and an inventory.

4. ARCHIVING RULES

a) All project documents will be kept/archived at the PP and P1 offices, in 3 main categories/areas, called by this Procedure Files. The name of the Files is shown in **Table 1**.

Table 1.

No. crt.	File name	File acronym
1.	Public Procurement File	PPF
2.	Financial Management File	FMF
3.	Project Management File	PMF
4.	Activities File	AF
5.	Sub file	SF

b) During the implementation of the project, part of the project specific documents will be kept by the specific persons in charge (e.g.: financial supporting documents may be temporarily kept by the project financial officer), and at the end of the implementation, all documents will be handed over and archived under the coordination of the assistant project coordinator.

c) Each file will contain several sub-folders which will have relevant names depending on the type of documents contained. Each sub-folder/library will be appropriately labelled, respecting the visibility rules of the project.

d) The Project Management File/PMF will archive all project organisation and planning documents, all documents/deliverables reported in the IR/RF as outputs, and the supporting documents supporting these outputs. Each activity will have its own Sub-File(s). Within the SF, the documents will be delimited by reporting periods related to the RI/RF.

e) At each IR, each activity leader shall bring all relevant technical documents supporting the activities carried out during the reporting period in original or certified copy.

f) All documents handed in for archiving must be signed and dated by those who prepared them and approved by the Project Manager by signature.

g) The documents shall be handed over for archiving on the basis of minutes.

5. FINAL PROVISIONS

- This Procedure does not contain an exhaustive list of project-specific documents to be archived. The PAD may be modified/enhanced as a result of possible updates/additions/recommendations and according to the needs arising from the implementation of the project..

- PP and P1 have the obligation to archive their own documents, according to the PAD and according to the provisions of the Financing Contract.
- The persons designated as having archiving duties are
 - a) Financial documents-project financial officer(PP) and project accountant(P1)
 - b) Procurement documents - responsible for public procurement (PP) and project accountant (P1)
 - c) Documents project activities-assistant project manager, local coordinators(PP) ; assistant county project coordinator and local coordinators(P1)
- All members of the project team responsible for the archiving of documents are responsible for the implementation, maintenance and improvement of this Procedure.

10. Data providers and recipients

In the process of management and control activities carried out by the PP during the implementation of the project, the entities are found as suppliers and beneficiaries of data, as follows:

- - Provider and beneficiary: (PP and P1) - Vaslui County School Inspectorate (PP) and Galati County School Inspectorate (P1)
- - beneficiary: Programme Operator (PO), other control bodies (UCAAPI etc..).

11. Resources needed

- material resources and premises: communication and IT equipment (telephones, fax, computers, copiers, scanners, printers, internet, etc.); software; furniture; office equipment and supplies; office space, archive space;
- human resources:

-Management and control

- 1.Mihnevici Landiana-project manager
- 2.Nicoară Mihaela-finance officer
- 3.Botan Dumitru- public procurement officer

- Preventive financial control (for public institutions)

- 1.Ignat Smărăndița Elena
- Financial resources: PP budget and P1 (approved grant).

12. Tabel persoane care au elaborat, verificat și aprobat documentul

No. Crt.	Operation	Surname and Name	Position in the project team/PP
1.	Elaboration	Flueraș Gheorghe	Assitant project manager
2.	Checking	Nicoară Mihaela	Project Financial Officer
3.	Approval	Mihnevici Landiana	Project Manager

Legal representative,
General School Inspector,
prof. Liliana Ciobanu-Harhas

Project Manager,
prof. Landiana Mihnevici