

N.º 09/AD&C/2015

Data: 2015/06/24

NORMA SOBRE AS CONTAS A QUE SE REFERE A ALÍNEA a) DO ARTIGO 59.º DO REGULAMENTO FINANCEIRO

Síntese

A presente norma visa difundir pelas Autoridades de Gestão os modelos padronizados e as condições específicas aos quais a prestação de informação de suporte à elaboração das Contas deve obedecer.

Referências documentais e normativas

Regulamentos
Regulamento (UE, EURATOM) n.º 966/2012, do Parlamento Europeu e do Conselho de 25 de outubro, relativo às disposições financeiras aplicáveis ao orçamento geral da União (Regulamento Financeiro)
Regulamento (UE) n.º 1299/2013, do Parlamento Europeu e do Conselho de 17 de dezembro, relativo ao FEDER no âmbito do objetivo da Cooperação Territorial Europeia
Regulamento (UE) n.º 1300/2013, do Parlamento Europeu e do Conselho de 17 de dezembro, relativo ao Fundo de Coesão
Regulamento (UE) n.º 1301/2013, do Parlamento Europeu e do Conselho de 17 de dezembro, relativo ao FEDER e que estabelece disposições específicas relativas ao objetivo de investimento no crescimento e no emprego
Regulamento (UE) n.º 1303/2013, do Parlamento Europeu e do Conselho de 17 de dezembro, que estabelece disposições comuns relativas ao FEDER, FSE, FC, FEADER e FEAMP e disposições gerais relativas ao FEDER, ao FSE, ao FC e ao FEAMP
Regulamento (UE) n.º 1304/2013, do Parlamento Europeu e do Conselho de 17 de dezembro, relativo ao FSE
Regulamento Delegado (UE) n.º 480/2014, da Comissão de 3 de março, que completa o Regulamento (UE) n.º 1303/2013
Regulamento de Execução (UE) n.º 1011/2014, da Comissão de 22 de setembro, que diz respeito aos modelos de apresentação de certas informações à Comissão, e regras pormenorizadas para o intercâmbio de informações entre os beneficiários e as autoridades de gestão, as autoridades de certificação, as autoridades de auditoria e os organismos intermediários
Regulamento de Execução (UE) n.º 2015/207, da Comissão de 20 de janeiro de 2015, que estabelece regras pormenorizadas de execução do Regulamento (UE) n.º 1303/2013 no que diz respeito aos modelos para apresentação do relatório intercalar, das informações relativas aos grandes projetos, do plano de ação conjunto, dos relatórios de execução do objetivo de Investimento no Crescimento e no Emprego, da declaração de gestão, da estratégia de auditoria, do parecer de auditoria e do relatório anual de controlo, bem como a metodologia a utilizar para efeitos da análise custo-benefício, e nos termos do Regulamento (UE) n.º 1299/2013 no que diz respeito ao modelo dos relatórios de execução do objetivo da Cooperação Territorial Europeia
Decreto-Lei n.º 137/2014, de 12 de setembro, que estabelece o Modelo de Governança dos fundos europeus estruturais e de investimento (FEEI), para o período de programação 2014-2020
Decreto-Lei n.º 140/2013, de 18 de outubro, que cria a Agência para o Desenvolvimento e Coesão, I.P. (Agência, I.P.), enquanto responsável pela coordenação da política estrutural e de desenvolvimento regional cofinanciada pelos fundos europeus
Decreto-Lei n.º 159/2014, de 27 de outubro, que estabelece as regras gerais de aplicação dos programas operacionais (PO) e dos programas de desenvolvimento rural (PDR) financiados pelos FEEI, para o período de programação 2014-2020



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Documentos
Norma n.º 06/AD&C/2015, de 25/05/2015, sobre os Pedidos de Pagamento Intercalares
<i>Guidance on the drawing of Management declaration and Annual Summary for Member States</i> (EGESIF_15_0008-01, de 04/06/2015)
<i>Guidance for Member States on preparation, examination and acceptance of accounts</i> (EGESIF_15_0018-00, de 07/05/2015)
<i>Guidance for Member States on Amounts Withdrawn, Amounts Recovered, Amounts to be Recovered and Irrecoverable Amounts</i> (EGESIF_15_0017-00, de 07/05/2015)



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1. Enquadramento

O processo de elaboração das contas traduz uma mudança de paradigma introduzida pelas instituições comunitárias para o período de programação 2014-2020 – nomeadamente quanto à acrescida responsabilidade exigida aos Estados-Membros (EM) no âmbito da execução do orçamento em regime de gestão partilhada – e enquadra-se no conjunto de obrigações que os EM devem cumprir em matéria de gestão, controlo e auditoria estabelecidas tanto no Regulamento Financeiro como no Regulamento (UE) n.º 1303/2013.

O n.º 5 do artigo 59.º do Regulamento Financeiro estabelece que os organismos responsáveis pela gestão e controlo dos fundos, designados pelo EM, apresentam à Comissão, até 15 de fevereiro do exercício seguinte, as contas relativas às despesas efetuadas durante o período de referência.

Por outro lado, o artigo 126.º do Regulamento (UE) n.º 1303/2013, a Autoridade de Certificação (AC) é responsável por elaborar as contas, certificar a sua integralidade, exatidão e veracidade, bem como certificar que a despesa inscrita nas contas cumpre a legislação aplicável e corresponde às operações selecionadas para financiamento em conformidade com os critérios do programa operacional (PO) e com a legislação aplicável.

Pese embora a responsabilidade última pela certificação da integralidade, exatidão e veracidade das contas seja da AC, a elaboração das contas assenta necessariamente nas informações a prestar pela Autoridade de Gestão (AG) porquanto esta é, em primeira instância, responsável por garantir que o sistema de gestão e de controlo implementado para o PO oferece as garantias necessárias relativamente à legalidade e regularidade das despesas e que os requisitos chave do sistema de gestão e controlo foram continuamente respeitados durante o exercício contabilístico.

Neste contexto, para além da informação a transmitir pelas AG no âmbito da apresentação dos pedidos de pagamento intercalares, importa agora, nos termos do n.º 1 do artigo 41.º do Decreto-Lei n.º 137/2014, estabelecer e difundir pelas AG os modelos padronizados e as condições específicas aos quais a prestação de informação de suporte à elaboração das contas deve obedecer.

2. Requisitos Regulamentares

O artigo 59.º do Regulamento Financeiro estabelece que, no âmbito da execução do orçamento em regime de gestão partilhada, a Comissão e os EM cumprem as respetivas obrigações de controlo e auditoria e assumem as responsabilidades delas decorrentes, as quais são estabelecidas nesse mesmo regulamento. Neste contexto, é estabelecido que os organismos responsáveis pela gestão e controlo dos fundos, designados pelo EM, apresentam à Comissão, até 15 de fevereiro do exercício seguinte, as contas relativas às despesas efetuadas durante o período de referência.

Por seu turno, e ainda no que se refere à gestão partilhada, o Regulamento (UE) n.º 1303/2013 vem especificar as condições que permitem à Comissão exercer as suas responsabilidades na execução do orçamento da União e clarificar as responsabilidades de cooperação dos EM.



Neste contexto, e concretamente no que se refere às contas, importa destacar o seguinte:

Disposições do Regulamento Financeiro (n.º 5 do artigo 59.º)	Organismo responsável pela elaboração nos termos do Regulamento (UE) n.º 1303/2013
<p>Os organismos designados apresentam à Comissão até 15 de fevereiro do exercício seguinte as contas relativas às despesas efetuadas, durante o período de referência relevante definido nas regras setoriais, no âmbito da execução das suas tarefas, que tenham sido apresentadas para reembolso à Comissão. Essas contas incluem pré-financiamentos e montantes relativamente aos quais estão em curso ou foram concluídos processos de recuperação.</p> <p>As contas são acompanhadas por:</p>	AC <i>[nos termos da alínea b) do artigo 126.º a AC é responsável por elaborar as contas]</i>
<p>a) uma declaração de gestão que ateste que, segundo os responsáveis pela gestão dos fundos:</p> <ul style="list-style-type: none">i. as informações são apresentadas corretamente e são completas e exatas;ii. as despesas foram utilizadas para os fins previstos, definidos nas regras setoriais;iii. os sistemas de controlo estabelecidos oferecem as garantias necessárias quanto à legalidade e à regularidade das operações subjacentes.	AG <i>[alínea e) do n.º 4 do artigo 125.º]</i>
<p>b) um resumo anual dos relatórios finais de auditoria e dos controlos realizados, incluindo uma análise da natureza e extensão dos erros e deficiências identificados nos sistemas, bem como das medidas corretivas adotadas ou previstas.</p>	AG <i>[alínea e) do n.º 4 do artigo 125.º]</i>
<p>c) um parecer de um organismo de auditoria independente, elaborado em conformidade com as normas de auditoria aceites internacionalmente. Esse parecer estabelece se as contas apresentadas dão uma imagem verdadeira e fiel, se as despesas cujo reembolso foi pedido à Comissão são legais e regulares e se os sistemas de controlo estabelecidos funcionam adequadamente. O parecer indica ainda se a auditoria põe em causa as afirmações constantes da declaração de gestão.</p>	AA <i>[alínea a) do n.º 5 do artigo 127.º]</i>



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De sublinhar que nos termos do n.º 5 do artigo 59.º do Regulamento Financeiro é estabelecido que o prazo de 15 de fevereiro para apresentação das Contas pode ser prorrogado pela Comissão, a título excecional, para 1 de março mediante justificação escrita a apresentar pelo EM.

No âmbito da elaboração das contas, a AC é então responsável por certificar que:

- a) as contas são exaustivas, exatas e verdadeiras, e que as despesas inscritas nas contas cumprem a legislação aplicável e correspondem às operações selecionadas para financiamento em conformidade com os critérios do PO e com a legislação aplicável;
- b) são respeitadas as disposições dos regulamentos específicos dos fundos, nomeadamente:
 - 1. do n.º 5 do artigo 59.º do Regulamento (UE, EURATOM) n.º 966/2012;
 - 2. da alínea d) do artigo 126.º Regulamento (UE) n.º 1303/2013, que estabelece que a AC é responsável por garantir um sistema informático para registar e arquivar os dados contabilísticos de cada operação, contendo toda a informação necessária para a elaboração das contas, incluindo o registo dos montantes recuperáveis, dos montantes recuperados e dos montantes retirados na sequência do cancelamento da totalidade ou parte da contribuição para uma operação ou um programa operacional;
 - 3. da alínea f) do artigo 126.º Regulamento (UE) n.º 1303/2013, que estabelece que a AC é responsável por ter em conta os resultados de todas as auditorias efetuadas pela própria Autoridade de Auditoria (AA) ou realizados à sua responsabilidade;
- c) são respeitadas as disposições do artigo 140.º do Regulamento (UE) n.º 1303/2013, no que diz respeito à disponibilização dos documentos.

Nos termos do disposto no n.º 1 do artigo 137.º do Regulamento (UE) n.º 1303/2013, as contas são apresentadas à Comissão por PO e por fundo e correspondem ao exercício contabilístico e incluem, para cada eixo prioritário e, quando aplicável, para cada categoria de regiões:

- a) o montante total da despesa elegível inscrita nos sistemas contabilísticos da AC que tenha sido incluído nos pedidos de pagamento apresentados à Comissão – em conformidade com o artigo 131.º e com o n.º 2 do artigo 135.º do Regulamento (UE) n.º 1303/2013 –, até 31 de julho, após o encerramento do exercício contabilístico, o montante total da despesa pública correspondente incorrida ao realizar as operações e o montante total dos pagamentos correspondentes aos beneficiários em conformidade com n.º 1 do artigo 132.º do Regulamento (UE) n.º 1303/2013;
- b) os montantes retirados e recuperados durante o exercício contabilístico, os montantes a recuperar no final do exercício contabilístico, as recuperações efetuadas ao abrigo do artigo 71.º do Regulamento (UE) n.º 1303/2013 e os montantes não recuperáveis;



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- c) os montantes das contribuições para o programa pagos aos instrumentos financeiros ao abrigo do n.º 1 do artigo 41.º do Regulamento (UE) n.º 1303/2013 e os adiantamentos de auxílios estatais abrangidos pelo n.º 4 do artigo 131.º do mesmo regulamento;
- d) para cada eixo prioritário, uma reconciliação entre a despesa declarada em conformidade com o ponto a) e a despesa declarada em relação ao mesmo exercício contabilístico nos pedidos de pagamento, acompanhada de uma explicação sobre as eventuais diferenças.

E conforme o disposto no n.º 2 do artigo 137.º do Regulamento (UE) n.º 1303/2013, caso um EM exclua das contas despesas previamente incluídas num pedido de pagamento intercalar para o exercício contabilístico, por estar em curso um processo de avaliação da legalidade e regularidade da despesa em causa, a totalidade ou parte dessa despesa que seja considerada legal e regular pode ser incluída num pedido de pagamento intercalar relativo a um exercício contabilístico subsequente.

Conforme estabelecido no artigo 138.º do Regulamento (UE) n.º 1303/2013, para cada ano entre 2016 e 2025, e até 15 de Fevereiro do exercício seguinte, o EM apresenta as contas relativas ao exercício contabilístico precedente, a declaração de gestão e o resumo anual e o parecer de auditoria e o relatório de controlo.

Na sequência da apresentação das contas, e conforme o disposto no artigo 84.º do Regulamento (UE) n.º 1303/2013, a Comissão, até 31 de maio do ano seguinte ao termo do período contabilístico, aplica os procedimentos de fiscalização e aprovação das contas e informa o EM se aceita que as contas estão completas e são rigorosas e verdadeiras.

Os procedimentos de fiscalização e aprovação das contas encontram-se detalhados no artigo 139.º do Regulamento (UE) n.º 1303/2013, importando destacar o seguinte:



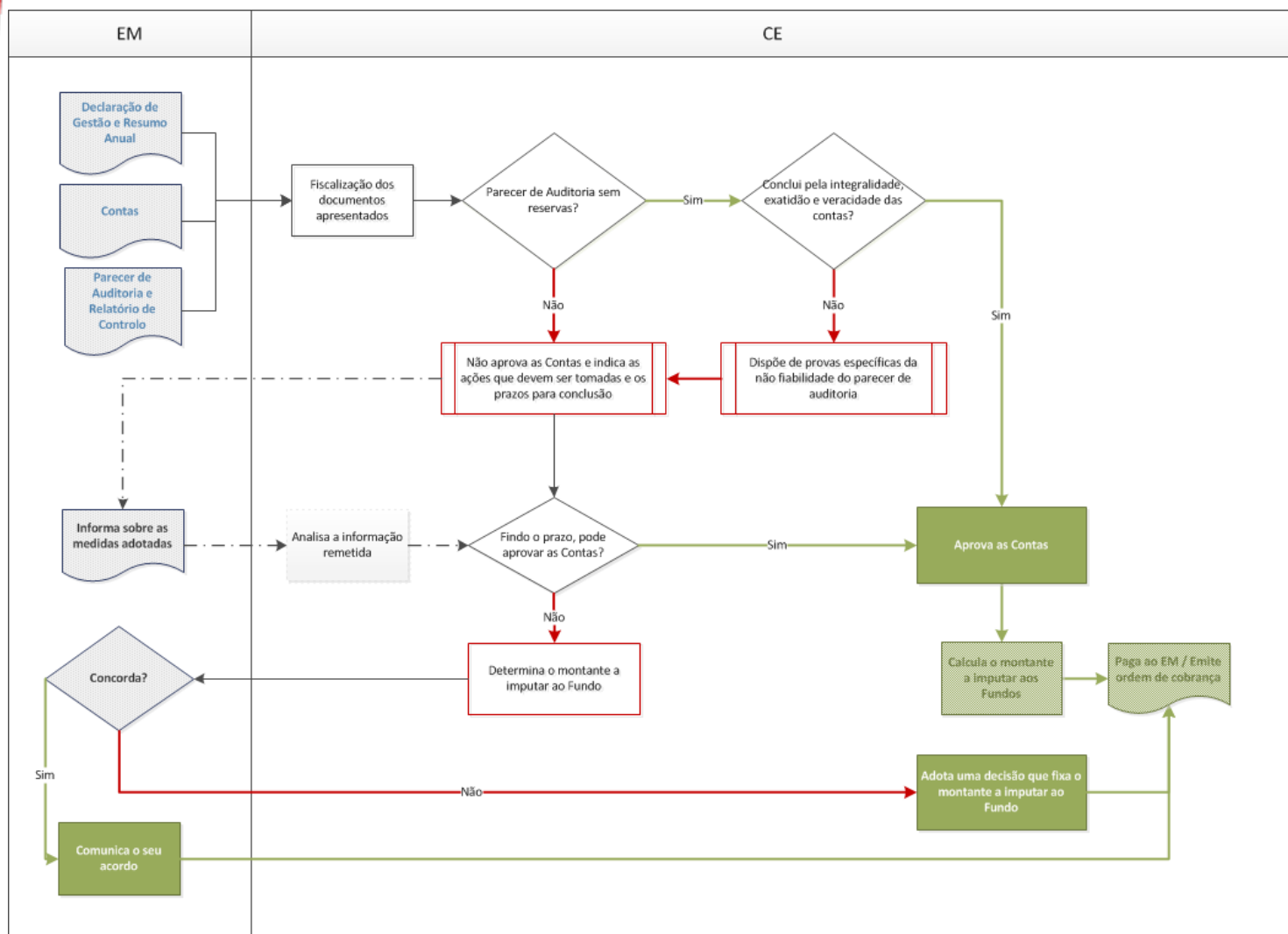
Procedimentos	
Aprovação das contas	<p>A Comissão aprova as contas, caso a AA tenha elaborado um parecer de auditoria sem reservas quanto à integralidade, exatidão e veracidade das contas.</p> <p>Com base nas contas aprovadas, a Comissão calcula o montante a imputar aos fundos para o exercício contabilístico e os consequentes ajustamentos ligados aos pagamentos ao EM. Para o efeito, a Comissão tem em conta:</p> <ol style="list-style-type: none">1) Os montantes inscritos nas contas aos quais é aplicada a taxa de cofinanciamento de cada eixo prioritário;2) O montante total dos pagamentos efetuados pela Comissão, durante esse exercício contabilístico, incluindo:<ol style="list-style-type: none">i) o montante dos pagamentos intercalares efetuados pela Comissão, em conformidade com o n.º 1 do artigo 130.º; eii) o montante do pré-financiamento anual pago nos termos do n.º 2 do artigo 134.º. <p>Após o cálculo efetuado, a Comissão:</p> <ol style="list-style-type: none">a) paga os eventuais montantes adicionais devidos no prazo de 30 dias a contar da aprovação das contas; oub) emite uma ordem de cobrança, que é executada, sempre que possível, deduzindo os montantes devidos do EM a título de pagamentos subsequente destinados aos mesmo Programa. <p>De sublinhar que a cobrança a efetuar não constitui uma correção financeira e não reduz o apoio dos Fundos destinado ao PO.</p>
Não aprovação das contas	<p>A Comissão não aprova as contas caso disponha de provas específicas da não fiabilidade do parecer de auditoria elaborado pela AA ou caso a AA tenha emitido um parecer de auditoria com reservas.</p> <p>Se, por razões imputáveis a um EM, a Comissão não puder aprovar as contas até 31 de maio, notifica os EM, indicando as razões e as ações que devem ser tomadas e os prazos para a sua conclusão. No termo do prazo previsto, a Comissão indica ao EM se pode ou não aprovar as contas.</p> <p>Caso as contas não possam ser aprovadas, a Comissão determinará com base nas informações disponíveis o montante a imputar aos Fundos para o exercício contabilístico e do facto informa o EM.</p> <p>Em consequência, existem dois cenários possíveis:</p> <ol style="list-style-type: none">a) o EM comunica à Comissão o seu acordo no prazo de 2 meses a contar da transmissão da informação pela Comissão; oub) na ausência de acordo, a Comissão adota, por meio de um ato de execução, uma decisão que fixa o montante a imputar aos Fundos para o exercício contabilístico. Esta decisão não constitui uma correção financeira e não reduz o apoio dos Fundos destinado ao PO. <p>Em ambos os caso a Comissão:</p> <ol style="list-style-type: none">a) paga os eventuais montantes adicionais devidos no prazo de 30 dias a contar da aprovação das contas; oub) emite uma ordem de cobrança, que é executada, sempre que possível, deduzindo os montantes devidos do EM a título de pagamentos subsequente destinados aos mesmo Programa.



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Este processo pode ser representado esquematicamente do seguinte modo:





3. Elaboração das contas

3.1 Requisitos

Atentas as disposições normativas aplicáveis ao processo de elaboração das contas importa salientar os seguintes aspetos:

1. tal como já referido na Norma n.º 06/AD&C/2015, de 25/05/2015, a AC pode enviar múltiplos pedidos de pagamento intercalares à CE durante o exercício contabilístico¹. No entanto, e conforme o disposto do n.º 2 do artigo 135.º do Regulamento (UE) n.º 1303/2013, **a AC tem que apresentar o último pedido de pagamento intercalar entre 1 e 31 de julho**, após o encerramento do exercício contabilístico precedente e, em qualquer caso, antes do primeiro pedido de pagamento intercalar do exercício contabilístico seguinte.

O último pedido de pagamento intercalar do exercício contabilístico constituirá a base para a elaboração das contas desse mesmo exercício contabilístico.

2. as contas relativas ao exercício contabilístico precedente serão submetidas pela AC à Comissão até 15 de fevereiro do exercício contabilístico seguinte, devendo as primeiras contas ser apresentadas obrigatoriamente em 2016. No quadro seguinte, apresentam-se os exercícios contabilísticos e os respetivos prazos limite para apresentação das contas à Comissão:

Exercício contabilístico	Prazo limite para apresentação das contas
01/01/2014 – 30/06/2015	15/02/2016
01/07/2015 – 30/06/2016	15/02/2017
01/07/2016 – 30/06/2017	15/02/2018
01/07/2017 – 30/06/2018	15/02/2019
01/07/2018 – 30/06/2019	15/02/2020
01/07/2019 – 30/06/2020	15/02/2021
01/07/2020 – 30/06/2021	15/02/2022
01/07/2021 – 30/06/2022	15/02/2023
01/07/2022 – 30/06/2023	15/02/2024
01/07/2023 – 30/06/2024	15/02/2025

¹ Definido na alínea 29) do artigo 2.º do Regulamento (UE) n.º 1303/2013 como o período compreendido entre 1 de julho e 30 de junho, exceto no 1.º exercício contabilístico do período de programação onde corresponde ao período compreendido entre a data de início da elegibilidade das despesas (1 de janeiro de 2014) e 30 de junho de 2015; o último exercício contabilístico é o período compreendido entre 1 de julho de 2023 e 30 de junho de 2024.

De referir que no caso da Iniciativa para o Emprego dos Jovens (IEJ), o primeiro exercício contabilístico inclui despesa desde 01/09/2013.



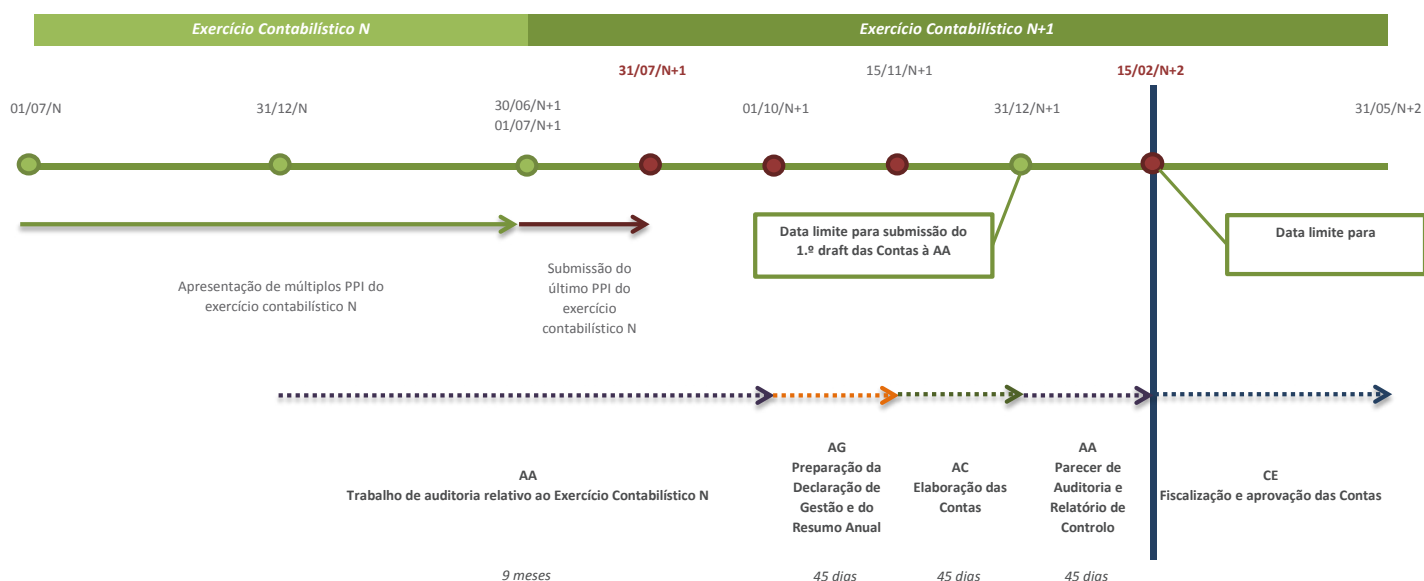
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3. as contas serão acompanhadas por uma declaração de gestão e uma síntese anual dos relatórios elaborados pela AG e por um parecer de auditoria e um relatório de controlo elaborados pela AA. Estes documentos têm como período de referência o exercício contabilístico;
4. as contas, à semelhança dos pedidos de pagamento intercalares, serão apresentadas por Programa e por Fundo. Neste contexto, se um Programa abranger mais do que um Fundo, serão enviadas contas em separado para cada Fundo;
5. nos termos do disposto no n.º 1 do artigo 130.º do Regulamento (UE) n.º 1303/2013, a CE reembolsará 90% do montante que resulte da aplicação da taxa de cofinanciamento, fixada para cada eixo prioritário na decisão de adoção do Programa, à despesa elegível desse eixo incluída nos pedidos de pagamento intercalares apresentados ao longo do exercício contabilístico. Já no âmbito da fiscalização e aprovação das contas, a CE com base nas contas aprovadas calculará os montantes remanescentes a reembolsar sob a forma de pagamentos intercalares ou a recuperar em conformidade com o artigo 139.º do Regulamento (UE) n.º 1303/2013.

Atendendo por um lado aos prazos regulamentarmente estabelecidos e por outro aos procedimentos de verificação, controlo e auditoria cuja realização – pelas diferentes entidades intervenientes neste processo (AG, AC e AA) – se impõe previamente à submissão das contas à CE, importa estabelecer um calendário indicativo que permita uma adequada articulação das funções a desenvolver e dos prazos a cumprir pelas diferentes entidades.

Ciclo das Contas no Exercício Contabilístico N





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Atendendo às condições específicas de cada PO – nomeadamente quanto ao estado de execução das verificações de gestão complementares realizadas pela AG previamente à emissão da declaração de gestão e do resumo anual e dos controlos/auditorias realizadas pelas diferentes entidades de controlo nacionais e comunitárias –, sempre que os prazos ora identificados possam ser antecipados, a AC, em articulação com a AG e a AA, poderá estabelecer um cronograma específico para cada PO.

Neste contexto, importa sublinhar que as AG deverão estabelecer prazos internos para a conclusão de todas as verificações de gestão compatíveis com a emissão da declaração de gestão e do resumo anual o mais tardar até 15 de Novembro.

3.2 A declaração de gestão e o resumo anual dos relatórios finais de auditoria e dos controlos realizados

Nos termos da alínea e) do n.º 4 do artigo 125.º do Regulamento (UE) n.º 1303/2013, cabe à AG elaborar a **declaração de gestão e a síntese anual dos relatórios** a que se refere o artigo 59.º do Regulamento Financeiro.

Nos termos do artigo 6.º do Regulamento de Execução (UE) n.º 2015/207 a declaração de gestão será apresentada por Programa e seguirá o modelo constante do Anexo VI deste regulamento. Esta declaração encontra-se estruturada em duas partes fundamentais: por um lado, na confirmação dos aspetos decorrentes do n.º 5 do artigo 59.º do Regulamento Financeiro e, por outro, na confirmação do efetivo funcionamento do sistema de gestão e de controlo em relação a um conjunto de elementos chave. Neste âmbito, e atentas as suas responsabilidades, a AG confirmará nomeadamente que:

Declaração de Gestão	
Aspetos decorrentes do n.º 5 do artigo 59.º do Regulamento Financeiro:	
1	As informações constantes das contas estão devidamente apresentadas e são completas e exatas, em conformidade com o n.º 1 do artigo 137.º do Regulamento (UE) n.º 1303/2013
2	As despesas inscritas nas contas foram utilizadas para os fins previstos, conforme definido no Regulamento (UE) n.º 1303/2013, e em conformidade com o princípio da boa gestão financeira
3	O sistema de gestão e de controlo criado para o Programa oferece as garantias necessárias quanto à legalidade e regularidade das transações subjacentes, em conformidade com a legislação aplicável
Confirmação do efetivo funcionamento do sistema de gestão e controlo em relação a um conjunto de elementos chave:	
4	As irregularidades detetadas nos relatórios finais de auditoria/controlo relativos ao exercício contabilístico e comunicadas na síntese anual dos relatórios foram devidamente tratadas nas contas e sempre que necessário foi dado o devido seguimento às deficiências no sistema de gestão e de controlo comunicadas nos relatórios ou são identificadas as medidas corretivas adotadas pelas AG (medidas em curso)



5	As despesas objeto de um processo de avaliação da sua legalidade e regularidade foram excluídas das contas, na pendência da conclusão dessa avaliação, para possível inclusão num pedido de pagamento intercalar num exercício contabilístico subsequente, conforme previsto no n.º 2 do artigo 137.º do Regulamento (UE) n.º 1303/2013
6	Os dados relativos aos indicadores, aos objetivos intermédios e aos progressos do Programa exigidos na alínea a) do n.º 2 do artigo 125.º do Regulamento (UE) n.º 1303/2013 são fiáveis
7	Tendo em conta os riscos identificados foram adotadas medidas antifraude eficazes e proporcionadas, nos termos da alínea c) do n.º 4 do artigo 125.º do Regulamento (UE) n.º 1303/2013
8	Não existe informação não divulgada sobre a execução do Programa que possa ser prejudicial para a reputação da política de coesão

A elaboração da **declaração de gestão** por parte da AG deve ser suportada num conjunto de procedimentos de análise e verificação que permita assegurar e evidenciar que as informações prestadas são completas, exatas e verdadeiras. Estes procedimentos são inerentes ao adequado funcionamento do sistema de gestão e de controlo das AG e, neste contexto, já serviram de suporte ao trabalho da AG no âmbito da elaboração dos pedidos de pagamento intercalares.

Tendo por base as orientações da Comissão sobre esta matéria², destacam-se no quadro infra os principais procedimentos que a AG deve ter conta no âmbito da elaboração da declaração de gestão:

Principais procedimentos que relevam no âmbito da elaboração da declaração de gestão	
1	Existência de procedimentos adequados para avaliar, selecionar e aprovar as operações, incluindo procedimentos e critérios adequados de seleção das operações que garantam o contributo das operações para a realização dos objetivos e resultados específicos dos eixos prioritários relevantes
2	Realização de verificações de gestão adequadas
3	Existência de adequados mecanismos de supervisão sobre as funções delegadas pela AG nos Organismos Intermédios (OI)
4	Ponderação dos resultados de todas as auditorias/controlos realizados sobre o PO
5	Seguimento adequado das conclusões e recomendações emitidas pelas entidades de auditoria/controlo nacionais e comunitárias, bem como a dedução/estorno das irregularidades detetadas até à submissão das contas à AC
6	Existência de procedimentos para exclusão de despesas previamente incluídas num pedido de pagamento intercalar do exercício contabilístico relativamente às quais, à data da apresentação das contas à AC, esteja em curso um processo de avaliação da sua legalidade e regularidade
7	Existência de um sistema robusto de monitorização dos objetivos do PO, nomeadamente através da monitorização dos indicadores de realização e de resultados

² Tendo por base as orientações da Comissão *Guidance on the drawing of Management declaration and Annual Summary for Member States* (EGESIF_15_0008-01, de 04/06/2015).



8	Existência de um sistema fiável para recolha, registo e armazenamento dos dados de cada operação (cf. Anexo III do Regulamento Delegado (UE) n.º 480/2014) que sejam necessários para o exercício de monitorização, avaliação, gestão financeira, verificação e auditoria, incluindo – no caso de operações apoiadas pelo FSE – informação sobre os participantes individuais nas operações repartido por género
9	Existência de sistemas e procedimentos que garantam uma pista de auditoria adequada
10	Adoção de medidas antifraude eficazes e proporcionais (avaliação do risco de fraude)
11	Comunicação à AA de eventuais alterações significativas aos procedimentos estabelecidos para o sistema de gestão e de controlo que suportaram a designação da AG/OI

A declaração de gestão deverá ser acompanhada do resumo anual dos relatórios finais de auditoria e dos controlos realizados o qual fornecerá uma visão global sobre o funcionamento do sistema de gestão e de controlo do Programa baseada quer nos resultados das auditorias/controlos realizados, durante o exercício contabilístico, pelas diferentes entidades nacionais e comunitárias com responsabilidades nesta matéria, quer nos resultados das verificações de gestão realizadas pela própria AG ou sob sua responsabilidade. Este resumo anual constitui assim um pilar à elaboração da declaração de gestão.

No resumo anual dos relatórios finais de auditoria e dos controlos realizados a AG deverá apresentar a seguinte informação³:

Resumo anual dos relatórios finais de auditoria e dos controlos realizados	
1	Uma síntese dos principais resultados (conclusões e recomendações), da opinião de auditoria e do seguimento das conclusões e recomendações de todas as auditorias/controlos realizados durante o exercício contabilístico sobre o Programa, nomeadamente das auditorias realizadas pela AA ou sob sua responsabilidade (v.g. auditorias de sistema, a operações, às contas), pela AC e pelas entidades comunitárias. Uma síntese dos principais resultados (conclusões e recomendações) das verificações de gestão realizadas pela AG, incluindo a estratégia de controlo adotada e os procedimentos de supervisão realizados sobre os OI
2	Uma análise da natureza e extensão dos erros e deficiências identificadas no sistema – incluindo as deficiências de carácter sistémico – e o subsequente seguimento (medidas corretivas adotadas ou previstas)
3	Informação quanto à implementação de medidas preventivas e corretivas em caso de identificação de erros sistémicos
4	Identificação das eventuais deduções/estornos realizados após a submissão do último pedido de pagamento intercalar e até à submissão das contas à AC decorrentes de verificações de gestão

³ Tendo por base as orientações da Comissão *Guidance on the drawing of Management declaration and Annual Summary for Member States* (EGESIF_15_0008-01, de 04/06/2015).



Concretamente no que se refere às verificações de gestão realizadas pela AG ou sob sua responsabilidade, sintetizam-se no quadro abaixo os principais aspetos que a AG deverá incluir no âmbito da elaboração do resumo anual dos relatórios finais de auditoria e dos controlos realizados:

Principais aspetos a ter em conta no âmbito da elaboração do resumo anual dos relatórios finais de auditoria e dos controlos realizados relativamente às verificações de gestão	
1	<p>Breve descrição da metodologia adotada relativamente à intensidade das verificações administrativas⁴, referindo nomeadamente se as verificações são exaustivas ou realizadas com base numa amostra, devendo neste último caso ser identificado o método de amostragem.</p> <p>Relativamente às verificações no local, deverá igualmente ser apresentada uma breve descrição da metodologia adotada relativamente à sua intensidade⁵ (referindo nomeadamente os critérios de seleção das operações a verificar), dos objetivos das verificações (confirmação e/ou complemento das verificações administrativas) e dos principais aspetos verificados.</p> <p>Esta descrição deverá especificar se as verificações de gestão (ou parte delas) foram delegadas nos OI. Caso tenham sido, deverão ser descritos os mecanismos de supervisão implementados pela AG durante o exercício contabilístico, incluindo as principais conclusões da análise efetuada ao trabalho realizado pelo OI e a sistematização dos resultados da <i>re-performance</i> realizada pela AG sobre as tarefas delegadas no OI.</p>
2	<p>Breve descrição dos principais resultados das verificações realizadas com detalhe por entidade responsável pela sua execução (AG e/ou OI), identificando os principais erros detetados tipificados por tipo de erro (v.g. inelegibilidade do projeto, inelegibilidade da despesa, incumprimento das regras de contratação pública, incumprimento das metas de realização).</p>
3	<p>Breve descrição da avaliação efetuada aos resultados das verificações de gestão realizadas, incluindo sobre os erros de natureza sistémica, e, conseqüentemente, das eventuais medidas corretivas adotadas que visem a melhoria do funcionamento do sistema de gestão e controlo (v.g. avaliação da necessidade atualização das metodologia adotadas no âmbito das verificações de gestão ou disponibilização de orientações aos beneficiários e aos potenciais candidatos).</p> <p>Caso existam erros resultantes do trabalho desenvolvido pelo OI, no âmbito do resumo anual deverão ser identificadas as medidas recomendadas pela AG ao OI que visem a melhoria dos procedimentos subjacentes à realização das verificações de gestão delegadas. A AG deverá ainda descrever de que forma acompanhará a implementação destas medidas.</p>
4	<p>Identificação das eventuais deduções/estornos realizados após a submissão do último pedido de pagamento intercalar e até à submissão das contas à AC decorrentes de verificações de gestão</p>

Em síntese, no âmbito da emissão do resumo anual a AG deverá garantir que todos os erros com impacto financeiro – resultantes quer dos relatórios finais de auditoria/controlo elaborados pelas diferentes entidades de controlo nacionais e comunitárias, quer das verificações de gestão – foram deduzidos à despesa a declarar nas contas, que todas as recomendações foram seguidas e implementadas e que foram adotadas as necessárias medidas relativas às deficiências e aos erros identificados.

⁴ Ter em conta o ponto 2.2.3 da Norma n.º 02/AD&C/2015, de 20/03/2015.



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Para efeitos da emissão do resumo anual, e com exceção para os resultados das verificações administrativas, a AG disporá do sistema de informação de controlo e auditoria, o qual – tal como já transmitido na Nota da AD&C de 28/04/2015⁵ – tem essencialmente por objetivo:

- concentrar num único ponto o registo e arquivo da informação relativa a todos os controlos e auditorias realizados pelas diferentes entidades de controlo nacionais e comunitárias, incluindo as irregularidades comunicadas ao OLAF;
- realizar o acompanhamento dos resultados dos controlos e auditorias, nomeadamente o seguimento das recomendações e os tratamentos dos erros, bem como das irregularidades comunicadas ao OLAF;
- disponibilizar, a todo o momento informação, atualizada relativa a todos os controlos e auditorias, bem como o acompanhamento das suas conclusões e recomendações.

De sublinhar que todo o trabalho realizado pela AG no âmbito da elaboração da declaração de gestão e do resumo anual dos relatórios deverá ser devidamente documentado.

Atendendo a que a regulamentação comunitária não contempla um modelo de resumo anual, a AC com base nas orientações da CE⁶ estabeleceu um modelo indicativo a ser utilizado por todas as AG. Tendo em consideração que este resumo integrará informação que será igualmente reportada pela AA no Relatório Anual de Controlo, este modelo, afim de evitar a duplicação de informação, poderá vir a ser ajustado tendo por base eventuais condições específicas que a AA venha a estabelecer.

3.3 Instrução do processo das contas – modelos de suporte a apresentar pelas AG à AC

A elaboração das contas por parte da AC, a apresentar à CE por PO e por Fundo, processa-se sobre um processo instruído pela AG que incluirá nomeadamente:

- a) a declaração de gestão a emitir por PO (cf. modelo constante do Anexo VI do Regulamento de Execução (UE) n.º 2015/207);
- b) o resumo anual dos relatórios a emitir por PO e por Fundo;
- c) informação quanto ao montante total da despesa elegível a declarar para efeitos das contas, que tenha sido incluída nos pedidos de pagamento intercalares do exercício contabilístico apresentados à Comissão até 31 de julho (concretamente no último pedido de pagamento intercalar), e ao montante total dos pagamentos correspondentes aos beneficiários em conformidade com n.º 1 do artigo 132.º do Regulamento (UE) n.º 1303/2013, incluindo informação quanto:

⁵ Nota "Instruções sobre a informação a disponibilizar para o sistema de informação relativo às auditorias – Sistema de Informação de Controlo e Auditoria".

⁶ Tendo por base as orientações da Comissão *Guidance on the drawing of Management declaration and Annual Summary for Member States* (EGESIF_15_0008-01, de 04/06/2015).



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- às verificações realizadas em relação a essa despesa – nos termos do n.º 5 do artigo 125.º do Regulamento (UE) n.º 1303/2013 (verificações administrativas e no local das operações);
 - aos adiantamentos pagos no âmbito dos auxílios estatais; e
 - às contribuições do programa pagas aos instrumentos financeiros.
- d) reconciliação entre a despesa declarada para efeitos das contas e a despesa declarada em relação ao mesmo exercício contabilístico nos pedidos de pagamento intercalares, acompanhada de uma explicação sobre as eventuais diferenças;
- e) informação quanto aos montantes relativos a irregularidades deduzidos/estornados durante o exercício contabilístico relativos a despesas já incluídas nas contas de exercícios contabilísticos anteriores.

À semelhança dos procedimentos adotados no âmbito dos pedidos de pagamento intercalares, a AC no âmbito da elaboração das contas consultará, nomeadamente:

- a informação inscrita nos sistemas de informação das AG quanto aos dados sobre cada operação, necessários para o exercício das funções da AC, especialmente quanto a eventuais deduções/estornos decorrentes de irregularidades detetadas sobre as despesas declaradas no exercício contabilístico;
- a informação inscrita no SI Audit 2020 quanto às auditorias e controlos realizados pelas diferentes entidades nacionais e comunitárias, incluindo as verificações no local da responsabilidade da AG, bem como ao tratamento conferido pela AG aos resultados dessas auditorias e controlos, abrangendo a informação sobre as deficiências e/ou irregularidades detetadas e o respetivo acompanhamento no contexto das verificações de gestão.

De sublinhar que a AC, para além das ações de controlo a desenvolver no decurso do exercício contabilístico de acordo com o plano anual de controlos que vier a ser estabelecido, aquando da elaboração das contas poderá ainda solicitar informações complementares que se venham a revelar necessárias ou desenvolver verificações específicas junto das AG/OI no sentido de confirmar a integralidade, exatidão e veracidade das informações prestadas pelas AG no âmbito das contas.

Visando o cumprimento da regulamentação comunitária em matéria de gestão financeira, a instrução do processo das contas por parte da AG deverá obedecer aos seguintes princípios:



Princípios	
1	<p>A despesa inscrita nas contas tem que cumprir a legislação aplicável e corresponder às operações selecionadas para financiamento em conformidade com os critérios do PO e com a legislação aplicável.</p> <p>Neste contexto, a AG no âmbito do processo de suporte à elaboração das contas por parte da AC deverá dar garantias que as despesas foram objeto de adequadas verificações de gestão e que as conclusões e recomendações de todos os relatórios de auditoria/controlo, incluindo as irregularidades detetadas, foram adequadamente tratadas.</p>
2	<p>As contas relativas ao exercício contabilístico tomam como base a informação declarada no último pedido de pagamento intercalar desse mesmo exercício contabilístico.</p> <p>Tal como já referido na Norma n.º 06/AD&C/2015, de 25/05/2015, o último pedido de pagamento intercalar encerra o exercício contabilístico, pelo que após o seu envio a AG não pode em circunstância alguma apresentar novos acréscimos de execução nesse mesmo exercício.</p>
3	<p>As contas têm que refletir a dedução/estorno de todas as irregularidades detetadas sobre a despesa declarada no exercício contabilístico, incluindo as que venham a ser conhecidas após a apresentação do último pedido de pagamento intercalar do exercício contabilístico decorrentes, nomeadamente, de:</p> <ul style="list-style-type: none">• verificações de gestão complementares efetuadas pelas AG;• verificações complementares realizadas pela AC; e• controlos/auditorias realizados pelas diferentes entidades de controlo nacionais e comunitárias, sendo de destacar as auditorias realizadas pela AA ou sob sua responsabilidade. <p>Assim, todas as irregularidades apuradas sobre as despesas declaradas no exercício contabilístico e cujas regularizações não tenham ocorrido num pedido de pagamento intercalar desse exercício contabilístico têm obrigatoriamente que ser deduzidas/estornadas e refletidas nas contas.</p> <p>Estas deduções/estornos, para efeitos de uma pista de controlo suficiente, devem ser sempre devidamente identificadas e acompanhadas de uma justificação.</p> <p>De referir ainda que caso estas deduções/estornos tenham impacto nos adiantamentos pagos no âmbito dos auxílios estatais e nas contribuições do programa pagas aos instrumentos financeiros, as mesmas deverão ser devidamente refletidas na informação a prestar a este respeito pela AG aquando da apresentação do processo de suporte à elaboração das contas por parte da AC.</p>
4	<p>Caso existam despesas previamente incluídas num pedido de pagamento intercalar do exercício contabilístico relativamente às quais, à data da apresentação das contas à AC, esteja em curso um processo de avaliação da sua legalidade e regularidade, as mesmas deverão ser excluídas do montante total da despesa elegível a declarar para efeitos das contas, em conformidade com o disposto no n.º 2 do artigo 137.º do Regulamento (UE) n.º 1303/2013.</p> <p>Neste contexto poderão estar em causa situações cuja legalidade e regularidade da despesa em causa não se encontre aferida à data da elaboração das contas e que decorram de verificações de gestão complementares efetuadas pelas AG, de verificações complementares realizadas pela AC ou decorrentes de auditorias cujos resultados finais não se encontrem disponíveis (processo de contraditório em curso, por exemplo).</p>



Princípios	
4 cont.	<p>Ainda nos termos do n.º 2 do artigo 137.º do citado regulamento, a totalidade ou parte dessa despesa que venha a ser considerada legal e regular pode ser incluída num pedido de pagamento intercalar relativo a um exercício contabilístico subsequente.</p> <p>As deduções/estornos que venham a ser realizados neste contexto, para efeitos de uma pista de controlo suficiente, devem ser sempre devidamente identificados e acompanhados de uma justificação, para que aquando da sua eventual reintrodução no âmbito de um pedido de pagamento intercalar a AC possa prestar as necessárias informações à CE.</p>
5	<p>Sempre que sejam identificados montantes irregulares relativos a despesas já incluídas nas contas de um exercício contabilístico anterior, a AG deve retirar imediatamente esses montantes do programa refletindo a sua dedução/estorno no pedido de pagamento intercalar seguinte à sua deteção⁷. Este procedimento permitirá refletir a regularização daqueles montantes na despesa a declarar à Comissão no exercício contabilístico em que a irregularidade é detetada.</p> <p>Atendendo a que estas irregularidades e respetivas regularizações têm que ser reportadas à Comissão no âmbito das contas em modelo próprio, os registos a realizar em sistema de informação pela AG devem identificar o exercício contabilístico em que a respetiva despesa foi declarada, bem como ser acompanhados de uma justificação.</p> <p>Sempre que o montante a deduzir/estornar respeite a despesa declarada em mais que um exercício contabilístico o registo em sistema de informação deverá refletir a repartição do montante em causa pelos respetivos exercícios contabilísticos.</p>
6	<p>Tal como já referido na Norma n.º 06/AD&C/2015, de 25/05/2015, o sistema de informação da AG deverá possibilitar, após a apresentação do último pedido de pagamento intercalar e até à apresentação das contas à AC, o registo de eventuais deduções/estornos de montantes irregulares detetados no âmbito de auditorias e controlos realizados sobre a despesa declarada naquele exercício e cujos resultados venham a ser conhecidos após a apresentação do último pedido de pagamento intercalar.</p> <p>Assim, a AG deve criar um mecanismo no seu sistema de informação que garanta que estas deduções/estornos, apesar de registadas após a apresentação do pedido que encerra o exercício contabilístico, são contabilizadas na despesa a declarar à AC no âmbito das contas relativas a esse mesmo exercício. Para efeitos de uma pista de controlo suficiente, as deduções/estornos a efetuar devem ser sempre devidamente identificadas (v.g. através da utilização de um tipo de dedução/estorno específico ou de uma codificação específica) e acompanhadas de uma justificação.</p> <p>Do mesmo modo, sempre que as deduções/estornos respeitem a montantes irregulares relativos a despesas já incluídas nas contas de um exercício contabilístico anterior, o sistema de informação deverá permitir, para efeitos de uma pista de controlo suficiente, que os correspondentes registos identifiquem o exercício contabilístico em que a respetiva despesa foi declarada. De sublinhar que como resulta do ponto anterior estes registos não podem em circunstância alguma reduzir o montante total da despesa elegível já declarada nas contas encerradas a que as despesas respeitam. Estas deduções/estornos devem ser refletidos no exercício contabilístico em que a irregularidade é detetada.</p>
7	<p>Sempre que não seja exequível à AG refletir nas contas a dedução/estorno de despesas irregulares, a AC aquando da elaboração das contas e afim de assegurar o adequado tratamento do erro procederá à dedução desses montantes, sendo estas medidas transmitidas à AG.</p>

⁷ Se a deteção da irregularidade ocorrer após a emissão do último pedido de pagamento intercalar do exercício contabilístico N, a dedução/estorno da respetiva despesa deverá ser realizada no âmbito do



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Em resultado do anteriormente exposto, a informação a prestar pela AG de suporte à elaboração das contas deverá obedecer aos seguintes modelos:

Anexos	Designação
Anexo A	Certificado e declaração de despesas
Anexo B	Lista de operações que contribuem para as contas
Anexo C	Adiantamentos pagos no âmbito de auxílios estatais (n.º 5 do artigo 131.º do Regulamento (UE) n.º 1303/2013) (cumulativos desde o início do Programa)
Anexo D	Contribuições do programa pagas aos instrumentos financeiros, como referido no artigo 41.º do Regulamento (UE) n.º 1303/2013 (cumulativas desde o início do programa)
Anexo E	Reconciliação das despesas declaradas no último pedido de pagamento intercalar do exercício contabilístico com as despesas declaradas no âmbito das contas
Anexo F	Lista das deduções efetuadas ao longo do exercício contabilístico relativas a despesas já incluídas nas contas de exercícios contabilísticos anteriores
Anexo G	Declaração de Gestão (cf. modelo constante do Anexo VI do Regulamento de Execução (UE) n.º 2015/207)
Anexo H	Resumo anual dos relatórios finais de auditoria e dos controlos realizados



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Anexos





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A.

Certificado e declaração de despesas



Contas
da Autoridade de Gestão à Autoridade de Certificação

(FEDER, Fundo de Coesão e FSE)

Fundo ¹ :	(identificação do fundo)
Designação do Programa Operacional:	(tal como consta da decisão do programa)
Referência da Comissão (CCI):	(mencionado na decisão do programa)
Decisão da Comissão:	(número e data)
N.º das Contas	(número de versão das contas)
Data de apresentação à AC das Contas:	
Exercício contabilístico:	

1. Certificado

_____, Presidente da Comissão Directiva do Programa Operacional acima mencionado, enquanto representante da Autoridade de Gestão, certifico que a despesa inscrita nas contas cumpre a legislação aplicável e corresponde às operações seleccionadas para financiamento, em conformidade com os critérios aplicáveis ao Programa Operacional e com a legislação aplicável e ascende a:

Custo total elegível executado no exercício contabilístico

€

Certifico igualmente que os procedimentos estabelecidos pelos vários intervenientes no processo de gestão e controlo interno são eficazes na prevenção, deteção e correção de eventuais irregularidades.

Data

Assinatura

¹ Se um Programa abranger mais que um fundo, as contas devem ser enviadas separadamente para cada um deles. Independentemente da forma de execução da IEJ, as despesas relativas às atividades da IEJ devem ser sempre declaradas no âmbito de um pedido de pagamento FSE e cobrir, por conseguinte, tanto a dotação específica para a IEJ, como o apoio correspondente do FSE.



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B.

Lista de operações que contribuem para as contas





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C.

Adiantamentos pagos no âmbito de auxílios estatais (n.º 5 do artigo 131.º do Regulamento (UE) n.º 1303/2013) (cumulativos desde o início do Programa)





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D.

Contribuições do programa pagas aos instrumentos financeiros, como referido no artigo 41.º do Regulamento (UE) n.º 1303/2013 (cumulativas desde o início do programa)





norma

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E.

Reconciliação das despesas declaradas no último pedido de pagamento intercalar do exercício contabilístico com as despesas declaradas no âmbito das contas





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F.

Lista das deduções efetuadas ao longo do exercício contabilístico relativas a despesas já incluídas nas contas de exercícios contabilísticos anteriores





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G.

Declaração de Gestão (cf. modelo constante do Anexo VI do Regulamento de Execução
(UE) n.º 2015/207)



Declaração de Gestão

Eu, abaixo assinado (*apelido, nome próprio, título ou função*), chefe da autoridade de gestão para o programa operacional (*designação do programa operacional, n.º CCI*)

com base na execução do (*designação do programa operacional*) durante o exercício contabilístico que terminou em 30 de junho de (*ano*),

com base no meu julgamento e em todas as informações de que disponho, na data de apresentação das contas à Comissão, incluindo os resultados das verificações administrativas e no terreno realizadas em conformidade com o artigo 125.º, n.º 5, do Regulamento (UE) n.º 1303/2013 (e o artigo 23.º, n.º 4, do Regulamento (UE) n.º 1299/2013)¹, e das auditorias e dos controlos relativos às despesas incluídas nos pedidos de pagamento apresentados à Comissão para o exercício contabilístico encerrado em 30 de junho de ... (*ano*),

e tendo em conta as minhas obrigações nos termos do Regulamento (UE) n.º 1303/2013, nomeadamente o artigo 125.º (e o artigo 23.º do Regulamento (UE) n.º 1299/2013)²,

declaro pela presente que:

- as informações constantes das contas estão devidamente apresentadas e são completas e exatas, em conformidade com o artigo 137.º, n.º 1, do Regulamento (UE) n.º 1303/2013,
- as despesas inscritas nas contas foram utilizadas para os fins previstos, conforme definido no Regulamento (UE) n.º 1303/2013, e em conformidade com o princípio da boa gestão financeira,
- o sistema de gestão e de controlo criado para o programa operacional oferece as garantias necessárias quanto à legalidade e à regularidade das transações subjacentes, em conformidade com a legislação aplicável.

Confirmo que as irregularidades detetadas nos relatórios finais de auditoria ou de controlo em relação ao exercício contabilístico e comunicadas na síntese anual em anexo à presente declaração, como exigido nos termos do artigo 125.º, n.º 4, alínea e), do Regulamento (UE) n.º 1303/2013, foram devidamente tratadas nas contas. Sempre que necessário, foi dado o devido seguimento às deficiências no sistema de gestão e de controlo comunicadas nos referidos relatórios ou estão em curso as seguintes medidas corretivas: (*quando aplicável, indique as medidas corretivas ainda em curso à data de assinatura da declaração*).

Confirmo igualmente que todas as despesas atualmente objeto de um processo de avaliação sua legalidade e regularidade foram excluídas das contas, na pendência da conclusão dessa avaliação, para possível inclusão num pedido de pagamento intercalar num exercício contabilístico subsequente, conforme previsto no artigo 137.º, n.º 2, do Regulamento (UE) n.º 1303/2013.

Confirmo ainda a fiabilidade dos dados relativos aos indicadores, aos objetivos intermédios e aos progressos do programa operacional exigidos no artigo 125.º, n.º 2, alínea a), do Regulamento (UE) n.º 1303/2013, e mais declaro que foram adotadas medidas antifraude eficazes e proporcionadas ao abrigo do artigo 125.º, n.º 4, alínea c), do mesmo regulamento, tendo em conta os riscos identificados, e que não tenho conhecimento de nenhuma informação não divulgada sobre a execução do programa operacional que possa ser prejudicial para a reputação da política de coesão.

Data

Assinatura

¹ A incluir em caso de programas CTE, quando aplicável.

² A incluir em caso de programas CTE.



norma

N.º 09/AD&C/2015 - Data: 2015/06/24

H.

Resumo anual dos relatórios finais de auditoria e dos controlos realizados



Resumo anual dos relatórios finais de auditoria e dos controlos realizados



Programa Operacional:	
CCI:	
Fundo:	
Exercício Contabilístico:	

Relatórios finais de auditoria

1. Resumo dos relatórios finais de auditoria, incluído as auditorias de anos contabilísticos anteriores com recomendações ainda em aberto

Tipo de auditoria/controlo	Entidade Responsável pela execução da auditoria/controlo	Ref.ª Relatório/Informação		Opinião	Resumo das principais deficiências detetadas		Análise da natureza e extensão dos erros e das deficiências identificadas			Medidas corretivas	
		N.º	Data		Conclusões	Recomendações	Deficiências detetadas de natureza sistémica?	Impacto Financeiro Total (incluindo delimitação do erro, se aplicável)		Medidas adotadas	Medidas planeadas
								CT	DP		
[a]	[b]			[c]	[d]	[d]	[e]	[f]	[f]	[g]	[g]

2. Deduções/estornos de montantes irregulares detetados no âmbito de auditorias e controlos realizados sobre a despesa declarada no exercício contabilístico realizados após a apresentação do último pedido de pagamento intercalar [h]

	Deduções/estornos por natureza de erro			
	Aleatórios		Sistémicos	
	CT	DP	CT	DP
EP 1				
(...)				
TOTAL PO				

Notas preenchimento:

[a] Identificação do tipo de auditoria realizada tendo por referência a tabela de domínio constante do SI Audit 2020 (v.g. auditoria de sistema, auditoria a operações, auditoria temática, ação de controlo específica)

[b] Identificação da entidade responsável pela execução da auditoria/controlo tendo por referência a tabela de domínio constante do SI Audit 2020 (v.g. autoridade de auditoria, autoridade de certificação, comissão europeia)

[c] Breve descrição da opinião de auditoria

[d] Breve descrição das principais deficiências detetadas (conclusões e respetivas recomendações) no âmbito das auditorias realizadas ao PO, incluindo sempre que aplicável deficiências específicas que tenham sido detetados durante as auditorias em matérias como gestão dos instrumentos financeiros, auxílios estatais, projetos geradores de receitas, opções de custos simplificados. No que se refere às auditorias a operações, descrição das conclusões retiradas dos resultados globais no que se refere à eficácia do sistema de gestão e de controlo do PO, incluindo se aplicável os resultados da auditoria realizada com base na amostra complementar. No que se refere às auditorias às contas, descrição das conclusões retiradas quanto à integralidade, exatidão e veracidade das contas

[e] Identificar se os problemas eventualmente detetados foram considerados de natureza sistémica

[f] Quantificação das despesas irregulares detetadas no âmbito das auditorias, incluindo se aplicável a delimitação dos erros

[g] Descrição das medidas corretivas adotadas pela AG ou planeadas

[h] Indicar o montante das correções refletidas nas contas cuja dedução/estorno foi registada no Sistema de Informação da AG após a apresentação do último pedido de pagamento intercalar do exercício contabilístico repartidas por eixo e por natureza de erro. Este montante tem que reconciliar com o Anexo E - Reconciliação das despesas declaradas no último pedido de pagamento intercalar do exercício contabilístico com as despesas declaradas no âmbito das contas

Resumo anual dos relatórios finais de auditoria e dos controlos realizados



Programa Operacional: _____
 CCI: _____
 Fundo: _____
 Exercício Contabilístico: _____

Verificações de gestão

1. Verificações administrativas

1.1 Síntese dos principais resultados

Entidade Responsável pela execução das verificações (AG/OI)	Descrição da metodologia adotada	Resumo dos principais resultados das verificações administrativas			
		Principais resultados	Tipos de erro	Impacto Financeiro	
				CT	DP
	[a]		[b]		

1.2 Procedimentos de supervisão realizados sobre os OI

Identificação do OI	Descrição dos mecanismos de supervisão	Resumo das principais conclusões da análise efetuada ao trabalho realizado pelo OI	Resumo dos principais resultados da re-performance realizada pela AG	Impacto Financeiro	
				CT	DP

1.3 Conclusão global dos controlos realizados e eventuais medidas corretivas adotadas/planeadas

Avaliação global dos resultados obtidos	Medidas corretivas		Descrição do acompanhamento efetuado pela AG sobre as medidas destinadas aos OI
	Medidas adotadas	Medidas planeadas	

1.4 Deduções/estornos de montantes irregulares detetados no âmbito de verificações realizadas pela AG sobre a despesa declarada no exercício contabilístico realizados após a apresentação do último pedido de pagamento intercalar [c]

	Deduções/estornos por natureza de erro			
	Aleatórios		Sistémicos	
	CT	DP	CT	DP
EP 1				
(...)				
TOTAL PO				

Notas preenchimento:

[a] Breve descrição da metodologia adotada relativamente à intensidade das verificações, referindo nomeadamente se as verificações são exaustivas ou realizadas com base numa amostra, indentificando neste último caso o método de amostragem

[b] Identificar os principais erros detetados tipificados por tipo de erro (v.g. inelegibilidade do projeto, inelegibilidade da despesa, incumprimento das regras de contratação pública, incumprimento das metas de realização)

[c] Indicar o montante das correções refletidas nas contas cuja dedução/estorno foi registada no Sistema de Informação da AG após a apresentação do último pedido de pagamento intercalar do exercício contabilístico. Este montante tem que reconciliar com o Anexo E - Reconciliação das despesas declaradas no último pedido de pagamento intercalar do exercício contabilístico com as despesas declaradas no âmbito das contas

Resumo anual dos relatórios finais de auditoria e dos controlos realizados



Programa Operacional: _____
 CCI: _____
 Fundo: _____
 Exercício Contabilístico: _____

Verificações de gestão

2. Verificações no local

2.1 Síntese dos principais resultados

N.º de verificações no local realizadas: _____

Entidade Responsável pela execução das verificações (AG/OI)	Descrição da metodologia adotada	Resumo dos principais resultados das verificações no local			
		Principais resultados	Tipos de erro	Impacto Financeiro	
				CT	DP
	[a]		[b]		

2.2 Procedimentos de supervisão realizados sobre os OI

Identificação do OI	Descrição dos mecanismos de supervisão	Resumo das principais conclusões da análise efetuada ao trabalho realizado pelo OI	Resumo dos principais resultados da re-performance realizada pela AG	Impacto Financeiro	
				CT	DP

2.3 Conclusão global dos controlos realizados e eventuais medidas corretivas adotadas/planeadas

Avaliação global dos resultados obtidos	Medidas corretivas		Descrição do acompanhamento efetuado pela AG sobre as medidas destinadas aos OI
	Medidas adotadas	Medidas planeadas	

2.4 Deduções/estornos de montantes irregulares detetados no âmbito de verificações realizadas pela AG sobre a despesa declarada no exercício contabilístico realizados após a apresentação do último pedido de pagamento intercalar [c]

	Deduções/estornos por natureza de erro			
	Aleatórios		Sistémicos	
	CT	DP	CT	DP
EP 1				
(...)				
TOTAL PO				

Notas preenchimento:

[a] Breve descrição da metodologia adotada relativamente à intensidade das verificações (referindo nomeadamente os critérios de seleção das operações a verificar) e dos objetivos das verificações (confirmação e/ou complemento das verificações administrativas)

[b] Identificar os principais erros detetados tipificados por tipo de erro (v.g. inelegibilidade do projeto, inelegibilidade da despesa, incumprimento das regras de contratação pública, incumprimento das metas de realização)

[c] Indicar o montante das correções refletidas nas contas cuja dedução/estorno foi registada no Sistema de Informação da AG após a apresentação do último pedido de pagamento intercalar do exercício contabilístico. Este montante tem que reconciliar com o Anexo E - Reconciliação das despesas declaradas no último pedido de pagamento intercalar do exercício contabilístico com as despesas declaradas no âmbito das contas



I.

Outros documentos:

Guidance on the drawing of Management declaration and Annual Summary for Member States (EGESIF_15_0008-01, de 04/06/2015)

Guidance for Member States on preparation, examination and acceptance of accounts (EGESIF_15_0018-00, de 07/05/2015)

Guidance for Member States on Amounts Withdrawn, Amounts Recovered, Amounts to be Recovered and Irrecoverable Amounts (EGESIF_15_0017-00, de 07/05/2015)





EUROPEAN COMMISSION

European Structural and Investment Funds

Guidance on the drawing of Management declaration and Annual Summary for Member States

Programming period 2014-2020

DISCLAIMER: "This is a working document prepared by the Commission services. On the basis of the applicable EU law, it provides technical guidance for colleagues and other bodies involved in the monitoring, control or implementation of the European Structural and Investment Funds on how to interpret and apply the EU rules in this area. The aim of this document is to provide Commission services' explanations and interpretations of the said rules in order to facilitate the programmes' implementation and to encourage good practice(s). This guidance is without prejudice to the interpretation of the Court of Justice and the General Court or decisions of the Commission."

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AA	Audit Authority
ACR	Annual Control Report
AIR	Annual Implementation Report
CA	Certifying Authority
CCI	Code Commun d'Identification (reference number of each programme, attributed by the Commission)
CDR	Commission Delegated Regulation (EU) No 480/2014 of 3 March 2014
CIR	Commission Implementing Regulation (EU) No 207/2015 of 20.1.2015
CPR	Common Provisions Regulation (Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17.12.2013) ¹
EGTC	European Grouping of Territorial Cooperation
ESIF	European Structural and Investment Funds. This guidance applies to all ESI Funds (ERDF, ESF, Cohesion Fund, EMFF) except for the European Agricultural Fund for Rural Development (EAFRD)
ETC	European Territorial Cooperation (Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17.12.2013)
MA	Managing Authority
MCS	Management and Control System

¹ <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32013R1303>

I. BACKGROUND

1. Regulatory references

Regulation	Articles
Reg. (EU) No 1303/2013 Common Provisions Regulation (<i>hereafter CPR</i>)	Article 125(4)(e) of the CPR - Functions of the managing authority – MA responsibility for drawing up the management declaration and the annual summary
Reg. (EU) No 207/2015 Commission Implementing Regulation (<i>hereafter CIR</i>)	Articles 6 (1) and Annex VI (model for the management declaration)
Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012, on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002), OJ, L 298/1 –26.10.2012 (<i>hereafter Financial regulation</i>)	Article 59.5 (a) and (b)

2. Purpose of the guidance

The MA is required to draw up a management declaration and an annual summary in accordance with Article 59.5 (a) and (b) of the Financial Regulation and Article 125(4)(e) of the CPR. These documents contribute to strengthening internal control at Member State level for the implementation of ESIF and to increasing accountability under the shared management system.

The purpose of the present document is to give practical guidance to the Member States on their responsibilities with regard to the drawing up of the management declaration and the annual summary².

II. GUIDANCE

1. The Management Declaration

Introduction

The model for the management declaration is set out in Annex VI of the CIR.

The management declaration comprises two parts:

- the declaration itself which, in accordance with the Financial Regulation, contains three elements linked to the accounts, the use of expenditure entered in these accounts and the

² Required under Article 125 (4)(e) of the CPR and Article 23 of ETC Regulation.

legality and regularity of this expenditure based on the guarantees given by the MCS (section 1.1 hereafter); and

- a confirmation by the MA of the effective and compliant functioning of the MCS in relation to a number of key elements: appropriate treatment in the accounts of irregularities detected, including in the case of an on-going assessment of the legality and regularity of expenditure; data relating to indicators, milestones and progress of the operational programme; effective and proportionate anti-fraud measures; no remaining undisclosed matters which could damage the reputation of the cohesion policy (section 1.2 hereafter).

The management declaration is to be presented for each programme separately and is based on the implementation of the operational programme throughout the accounting year.

1.1 The MA shall draw up a management declaration declaring that:

1.1.1 The information in the accounts is properly presented, complete and accurate in accordance with Article 137(1) of the CPR

The MA has to establish a system to record and store in computerised form data on each operation necessary, inter alia, for the purpose of financial management, verification and audit. The financial data recorded by the MA underpin the preparation of the annual accounts prepared by the CA. The MA is responsible for ensuring that reliable data is transmitted to the CA for the purpose of the preparation of the annual accounts. Within the limits of such responsibility, the MA is in a position to provide confirmation that the information in the accounts is properly presented, complete and accurate.

The ultimate responsibility to draw up the annual accounts and to certify their completeness, accuracy and veracity however remains with the CA.

1.1.2 The expenditure entered in the accounts was used for its intended purpose, as defined in the CPR, and in accordance with the principle of sound financial management

The expenditure entered in the accounts is considered to be used for its intended purpose and in accordance with the principle of sound financial management when it is in line with the intervention logic of the operational programme and allows the achievement of the objectives set at the level of the priority axes under which the related operations are selected.

In order to be able to provide such confirmation, the MA has, through the functioning of the MCS, satisfied itself of at least the following:

- that the approved selection criteria are linked to the **intervention logic** under each priority axis and investment priority;
- that the operations for which expenditure is entered in the accounts have effectively been selected in line with the **approved selection criteria**;
- that spending on selected operations is designed to deliver **outputs and results** in line with the objectives of the priority axes and the related performance framework;
- in case of expenditure related to **financial instruments**, the latter are based on an ex ante assessment which has established evidence of market failures or suboptimal investment situations and their performance is regularly monitored in order to ensure that the expected results are achieved;

For **ETC**, the same principles apply. Expenditure is used for its intended purpose when investments under the territorial cooperation goal³ are concentrated to tackle common challenges identified in the border regions⁴, to strengthen cooperation over larger transnational territories in cases not covered by cross-border cooperation and to reinforce the effectiveness of cohesion policy by encouraging the exchange of experiences under the interregional cooperation component.

One element which deserves particular attention for ETC, based also on the experience from the 2007-2013 programming period, is the setting out and application of appropriate and clear conditions for the selection of operations in order to ensure that only genuinely joint operations are co-financed.

Furthermore, where a territorial cooperation programme includes candidate or neighbourhood countries, the MA should be satisfied that the expenditure declared has contributed to the objectives of the Instrument for Pre-Accession Assistance (IPA) and the European Neighbourhood Instrument (ENI).

1.1.3 The MCS put in place for the operational programme gives the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law

The MA satisfies itself that the MCS put in place for the operational programme gives the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law, when the key requirements of management and control systems as detailed in Annex IV of Commission Delegated Regulation (EU) No 480/2014 have been continuously assessed as compliant during the accounting year. Compliance with those key requirements ensures the legality and regularity of underlying transactions and the reality of operations included in programmes supported by the ESIF.

When instances of non compliance were identified, the MA has taken into account the results and the recommendations of all the audit work carried out in relation to the operational programme.

More specifically, the MA has satisfied itself of at least the following:

- the existence of a reliable computerised system to collect, record and store data on each operation required by Annex III of the CDR, including data relating to the progress of the operational programme in achieving its objectives, financial data and data related to indicators and milestones as foreseen under Article 125(2)(a) of the CPR. Where an operation is supported by the ESF, this should include data on individual participants and a breakdown of data on indicators by gender where required by the ESF;
- that, when selecting operations, particular attention has been paid to the following aspects:
 - that the **scope of the intervention** is within the types of activities that can be co-financed from the ESIF;

³ *The following components can be supported under the ETC goal: cross-border cooperation, transnational cooperation and interregional cooperation.*

⁴ *e.g. Poor accessibility, especially in relation to ICT connectivity and transport infrastructures, declining local industries, inappropriate business environment, lack of networks among local and regional administrations, low levels of research and innovation, environmental pollution, risk prevention and negative attitudes towards neighbouring country citizens.*

- that the **geographical location** of the operations is within the areas which are eligible for the particular type of programme or activity;
- that the **types of beneficiaries** are eligible (only certain enterprises, bodies or economic actors are eligible for support under given measures);
- that the **operations are durable** and the investments are maintained for a minimum period after completion of the operations;
- that, before expenditure is declared to the CA and up to the time of drawing up the accounts, adequate management verifications have been carried out by the services of the MA or by intermediate bodies acting under its supervision. The verifications shall include both administrative verifications in respect of each application for reimbursement by beneficiaries and on-the-spot verifications of operations, thus confirming the existence of an adequate audit trail (cf. guidance note on management verifications, Egesif XX.XXXX).;
- that proportionate anti-fraud measures are in place and are effective, and that no red flag was identified for the expenditure entered into the accounts
- that appropriate action has been taken in respect of findings and recommendations of the CA;
- that appropriate action has been taken in respect of findings and recommendations from national or EU audit bodies.

The same principles apply for **ETC programmes** but require greater coordination given the usually complex systems in place and the variety of actors. The role of the joint secretariat, the functions of the groups of controllers and the written arrangements to be established between them and the MA form essential elements of the management and control system for ETC programmes.

Therefore, the statement that the management and control system put in place for the ETC programme gives the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law should come from the coordinated work of the above mentioned bodies / authorities.

1.2 The MA also confirms in the management declaration that:

1.2.1 Irregularities identified in final audit or control reports in relation to the accounting year and reported in the annual summary attached to the management declaration have been appropriately treated in the accounts

For this purpose, the MA should have satisfied itself that an appropriate follow-up of the irregularities was given up to the time of submission of the accounts to the Commission in relation to the results of its own management verifications and to the audits by the AA or by other EU audit body. An appropriate follow-up means that the corresponding amounts have been effectively deducted (through a withdrawal or recovery) from a subsequent interim payment within the accounting year or at the latest from the accounts, in which case appropriate information is provided in the reconciliation of expenditure included at Appendix 8 of the accounts.

The three guidance notes on accounts provide assistance and recommendations to national authorities in relation to the reporting of amounts linked to irregularities in the programme accounts (withdrawals and recoveries).

If this follow-up was still ongoing at the time of signing the management declaration, the MA indicates it under this section (free text foreseen in the template of the declaration).

1.3 Expenditure which is subject to an ongoing assessment of its legality and regularity has been excluded from the accounts, pending conclusion of the assessment

Article 137(2) states that where expenditure previously included in an application for interim payment for the accounting year is excluded by a Member State from its accounts due to an ongoing assessment of that expenditure's legality and regularity, any or all of that expenditure subsequently found to be legal and regular may be included in an application for interim payment relating to subsequent accounting years.

The CA shall declare in the accounts only expenditure which is found to be compliant with applicable law, i.e. legal and regular. This provision therefore allows to exclude expenditure from the accounts in case doubts have arisen as to its legality and regularity since its declaration in a previous interim payment claim. Such doubts may have been raised through verification work by the MA, verifications by the CA or audits by the AA or by EU auditors, for which definitive results are not yet available (pending required additional verifications or completion of the contradictory procedure, for example).

If the MA has doubts regarding the legality and regularity of expenditure following management verifications by the MA, it should not in first instance declare such expenditure to the CA until it has concluded on the legality and regularity of the concerned expenditure.

Such doubts as to the legality and regularity of expenditure may also arise due to management verifications carried out after inclusion of the corresponding expenditure in a payment claim (for example following on-the-spot verifications or as a result of additional verifications of systemic issues), additional verifications by the CA or preliminary or draft audit results which are under contradictory procedure at the time of preparing the accounts. In this case, it is recommended that the CA, at the MA request or as a result of its own responsibilities, excludes the concerned expenditure from the accounts in relation to a particular accounting year, until all the verification work has been carried out and pending conclusion of the assessment. The MA and AA are kept informed of such exclusion, that is indicated through a comment in the table on reconciliation of expenditure in the accounts (appendix 8, cf. the guidance note on the accounts EGESIF XX.XXX, section xx). If the amounts provisionally excluded are found to be eligible after the submission of the accounts for an accounting year, they may be included in a subsequent application for interim payment of the following accounting year, in line with Article 137(2) CPR.

1.4 Data relating to indicators, milestones and the progress of the operational programme required under Article 125(2)(a) is reliable

The MA is able to provide confirmation on the reliability of the data relating to indicators, milestones and the progress of the operational programme (common and programme-specific indicators as well as the financial data related to the operational programme) when it has in place an effective computerised system to collect, record and store data on each operation, as indicated in section 1.1.3 above. The MA has satisfied itself that the procedures set-out in line with internationally accepted standards effectively functioned to ensure the system security.

Moreover, the MA has satisfied itself through its procedures, instructions and verifications that detailed accounting records and supporting documents are kept at the appropriate management level for each operation, thus ensuring an adequate audit trail. Finally, the MA has also taken into accounts the results of audits carried out by the AA or other EU bodies on the reliability of data relating to indicators and milestones provided under Article 125(2)(a) of the CPR.

1.5 Effective and proportionate anti-fraud measures are in place and take account of the risks identified

Article 125(4)(c) of the CPR lays down that the MA shall put in place effective and proportionate anti-fraud measures taking into account the risks identified. The guidance note "Fraud risk assessment and effective and proportionate anti-fraud measures" (EGESIF 14-0021-00 of 16/06/2014) provides assistance and recommendations to MAs in this respect.

The MA is in a position to provide the required confirmation when it has put in place anti-fraud responses which are proportionate to the identified risks and tailored to the specific situations related to the delivery of the ESIF in a particular programme and region. A well-targeted fraud risk response should be based on an assessment, and should be completed by different mitigating controls such as setting the right tone from the top, where the highest standard of ethical behaviour is expected, codes of conduct, training and awareness raising actions and clear mission statements. Another important mitigating control available to the MA is the carrying out of effective management verifications. The likelihood of detecting potential fraud cases will increase when management verifications are regular and thorough. It is recommended that the MA corroborates its confirmation on the existence of effective and proportionate anti-fraud measures by keeping updated information on the number of suspected and established fraud cases dealt with and by analysing the modus operandi of such cases and the missing controls that made such suspected or established cases possible.

1.6 There is no undisclosed matter which could be damaging to the reputation of the cohesion policy

For the purpose of this confirmation the MA satisfies itself that it has disclosed and shared all the information available to it with the programme authorities, national services competent for fraud investigation and the Commission. This includes information linked to identified weaknesses in the management and control systems, irregularities or suspicion of fraud or corruption.

2. The Annual Summary

The MA shall draw up an annual summary of the final audit reports and of controls carried out, including an analysis of the nature and extent of errors and weaknesses identified in systems, as well as the corrective action taken or planned. There is no model for the annual summary in the EU regulations, therefore a proposed template to guide the MA is attached to this guidance note as Annex 1.

The annual summary should provide a global and synthetic picture of management verifications, controls and audits performed in relation to expenditure declared during an accounting year and entered into the accounts. It is one of the main foundations on which the management declaration is built and it complements the information included in the accounts and annual control report.

In order to avoid administrative burden and overlaps, the Commission recommends that the annual summary should not repeat information already available in the annual control report to be submitted by the AA. Instead, cross-references to the specific sections of the annual control report should be considered in the annual summary as a best option. The corresponding sections of the annual control report are therefore considered as the part of the annual summary on final audit reports requested under the Financial regulation.

For the preparation of the annual summary, procedures should be in place to ensure:

- a. the collection of the final results of all audits and controls carried out by the relevant bodies for each operational program, including management verifications carried out by the MA or on its behalf by intermediate bodies and audits carried out by or under the authority of the AA;
- b. an analysis of the nature and extent of the errors and weaknesses identified in the systems and the subsequent follow-up to these deficiencies (corrective action taken or planned);
- c. the implementation of preventive and corrective action in case of identification of systemic errors.

2.1 Work to be performed by the MA for drawing up the Annual Summary

2.1.1 Introduction

The MA should include all relevant data on management verifications carried out and the resulting analysis in the annual summary itself, assign the responsibility for aggregating the information to different bodies or in the case of audits make cross-references to the annual control report, as deemed appropriate.

The list of controls carried out should be compiled by the MA on the basis of the administrative verifications and on-the-spot checks directly performed by it or by any intermediate body to which it has delegated such controls, under its supervision.

For ETC programmes, each participating Member State or third country may decide to designate a body or person for carrying out such controls in relation to beneficiaries on its territory (the "controllers"). In this case, the MA shall satisfy itself that the expenditure declared by each beneficiary participating in an operation has been verified by a designated controller and that the results of the verifications are reported in the annual summary.

2.1.2 Summary of final audit reports

Duplication of information relating to final audit reports should be avoided where this information is already included in the annual control report prepared by the AA.

2.1.2.1 Procedural aspects

Where the MA includes all the relevant data in the annual summary itself, the summary of final audit reports should be prepared by the MA based on information received from the AA. It is therefore essential that the AA makes all the final audit reports (system audit reports, reports on audit of operations, report on the audit of the accounts) available to the MA on a timely basis.

In case the responsibility for aggregating the information related to the summary of final audit reports is assigned to different bodies (MA, AA, delegated audit bodies), there should be arrangements in place between those bodies to ensure adequate co-ordination and a reliable information system which supports the gathering of data. In case of a common database, the AA and, where applicable, the delegated audit bodies encode the data related to the final audit reports directly into the common database for the purpose of both the annual summary of the MA and the ACR.

In case the MA decides not to repeat information already provided by the AA in the ACR, it should include in the annual summary appropriate cross-references to the relevant sections of the ACR (see model of the annual summary proposed in Annex 1).

2.1.2.2 Nature and extent of errors and weaknesses identified in systems

The summary of final audit reports, which are available after the contradictory procedure with the auditee, should also include an analysis of the nature and extent of errors and weaknesses identified in the systems, including identification of problems with a systemic character.

This analysis is provided by the AA under sections 4, 5 and 6 of the annual control report. It includes the following elements, which may be cross-referenced in the annual summary:

- In the case of system audits, the analysis should refer to the key elements of the systems taking into account the minimum requirements of the applicable legal framework (Table 10.1 of Annex IX of CIR and Table 1 of Annex IV of Commission Delegated Regulation (EU) No 480/2014. It is recommended that the MA refer to the guidance note on the "common methodology for the assessment of management and control systems" (EGESIF_14-0010-final of 18/12/2014) for further advice.
- In the case of audits of operations, the analysis should include the amount of irregular expenditure in the random sample, the total error rate, total residual error rate, the amount of other expenditure audited outside the random sample and the corrections implemented as a result of the total error rate (Table 10.2 of Annex IX of CIR). The analysis should also indicate whether any such irregularities has either a systemic or anomalous nature.
- In the case of audits of the accounts, the analysis of errors should indicate whether exceptions detected refer to the proper presentation, completeness or accuracy of the accounts and it should include an indication of the financial corrections made and reflected in the accounts.

2.1.2.3 Corrective actions taken or planned

The MA should describe in the annual summary the corrective actions taken or planned, taking into account whether any problems identified were considered to be of a systemic

character. In such cases, the MA explains in the annual summary how the quantification of the irregular expenditure have been extended to the whole population affected by the identified problems.

The MA describes which corrective measures to improve the functioning of the management and control systems were decided and taken and allow preventing the repetition of the identified systemic weaknesses. When such measures are still to be implemented, the MA describes the corrective measures decided and the timetable for their implementation. This description supports the information reported in the respective section of the management declaration (cf. section 1.1.3 above). The MA also indicates how corrective measures to address irregularities with financial impact detected during audits of operations have resulted in financial corrections applied on the expenditure certified to the Commission and corresponding adjustments in the interim payment claims and accounts.

Furthermore, the MA may, on the basis of information provided by the CA, indicate the corrective measures taken to follow-up audit findings related to the accounts and how this resulted in the necessary accounting adjustments before submitting the accounts to the Commission.

Finally, the MA should provide aggregate figures, by priority axis, of the amount of corrections in the accounts as a result of irregularities detected and implemented after the submission of the final interim payment claim. This will provide a way to make cross-references to the table on reconciliation of expenditure – Appendix 8 of Commission Implementing Regulation No 1011/2014.

2.1.3 Summary of management verifications

The MA is requested to include in the annual summary synthetic information on all administrative and on-the spot controls carried out and an assessment of their results and impact on the MCS and legality and regularity of the expenditure entered in the accounts. The guidance document on management verifications (EGESIF 14-0012 of xx/xx/xx–) provides detailed guidance in this respect.

The summary of the desk administrative controls carried out on expenditure declared during the accounting year should provide a description of the methodology followed by the MA and include information on whether the administrative controls or part of them have been delegated to intermediate bodies. In this case the annual summary may contain a description of the supervisory procedures in place during the accounting year for the MA to satisfy itself of the adequacy and compliance of the verification work carried out by intermediate bodies.

The methodology should indicate if the administrative verifications cover 100% of the expenditure items included in each application for reimbursement or are carried out on a sample basis. In the latter case, the methodology and risk criteria used for the sample selection should be explained (e.g. by type of beneficiary, category of expenditure, value of items, past experience, etc).

The summary of the on-the-spot controls should include the number of controls carried out on expenditure declared during the accounting year and a description of the methodology followed by the MA, including the criteria to select operations subject to such on-the-spot controls and if the main purpose was to confirm or complement the results of the administrative verifications. The description of the methodology used for on-the-spot controls would also add value to the annual summary if it would also refer to the main aspects verified on the spot, in particular those aspects that are either not possible or are difficult to verify

through desk administrative verifications (e.g. confirming the reality of accounting entries in the official accounts of the beneficiary, checking the reality of the operation, the physical progress, the respect of Union rules on publicity, the delivery of the product / service in full compliance with the terms and conditions of the contractual agreements).

2.1.3.1 Nature and extent of errors and weaknesses identified in systems

The MA is requested to include in its annual summary a description of the main results arising from the administrative verifications and the on-the-spot controls, including a list of the main types of errors detected. By way of example, the MA should indicate whether the errors refer to eligibility rules, breaches of public procurement rules, State aid rules, financial instruments provisions, revenue generating operations, reliability of output data / indicators, breach of publicity rules, etc..

This section of the annual summary should also indicate whether the errors detected during the administrative or on-the-spot controls are of a systemic nature or related to tasks delegated by the MA to any intermediate body.

2.1.3.2 Corrective actions taken or planned

The MA carries out an assessment of the errors detected during the year. The MA indicates what conclusions it has drawn from these management verifications and controls and indicates the corrective measures that it has adopted regarding any improvement in the functioning of the MCS or individual operations, including instructions, guidance and/or training planned or provided to beneficiaries and candidates to prevent repetition of the same errors in future operations.

Where the MA concludes that the errors detected are of a systemic nature the MA is invited to indicate in the annual summary which corrective measures were taken to improve the functioning of the management and control systems and to prevent the repetition of the identified systemic weaknesses.

Where the errors detected are attributable to tasks delegated to an intermediate body, the MA is invited to indicate the measures it has requested from the intermediate body to improve its administrative verifications and / or on-the-spot controls. In addition, if necessary, the MA may describe how it has reviewed its procedures to supervise the tasks delegated to the intermediate body (e.g. by carrying out re-performance of verifications or on-the-spot controls performed by the intermediate body, if necessary). If it is the case, the MA may also indicate that it has reconsidered and possibly withdrawn the delegation of tasks where repeated weaknesses were detected in the delegated tasks without improvement over time.

Where administrative and/or on the spot verifications led to adjustments in the accounts compared to expenditure included in interim payments within the year, following individual or systemic corrections, it would be helpful to indicate the amounts concerned per priority axis in the annual summary. This will facilitate the work of the CA and AA to ensure that these corrections have been duly reflected in the accounts to be submitted to the Commission.

Similarly to what indicated for the summary of final audit reports under section 2.1.2.3, the MA should provide aggregate figures, by priority axis, of the amount of corrections in the accounts as a result of irregularities detected and implemented after the submission of the final interim payment claim.

3. Work to be performed by AA on the Management Declaration

In accordance with Article 59 of the Financial Regulation, the AA should state after its audit opinion whether its audit work puts in doubt the assertions made by the MA in the management declaration.

The AA should therefore compare the assertions made in the management declaration with the results of its audit work, in order to satisfy itself that no divergence or inconsistency is present.

In case of divergences or inconsistencies, it is recommended that the AA discusses its observation with the MA so that the latter provides additional information or amends its management declaration, if time allows.

For the ETC programmes, a single AA should be responsible for carrying out the AA functions in order to ensure uniform standards across the whole programme area. Where that it is not possible, a group of auditors should be able to assist the programme audit authority. In this case, the group of auditors representing each Member State or each third country participating in a cooperation programme shall be responsible for providing the elements of the management declaration relating to its territory so that the programme AA is in a position to perform its assessment.

4. Timing and Planning

Article 138 of the CPR states that the management declaration and the annual summary (together with the accounts, the audit opinion and the control report) shall be submitted for each accounting year from 2016 until and including 2025 by the deadline set out in Article 59(5) of the Financial Regulation, i.e. 15 February of the following year. The deadline of 15 February may exceptionally be extended by the Commission to 1 March, upon request by the Member State concerned. This deadline applies to all documents described above. It is up to the Member State to define its procedures for transmitting the documents internally so that this deadline is respected at Member State level.

The MA should make available to the AA a copy of its draft management declaration and the annual summary of the final audit reports and controls carried out including an analysis of the nature and content of errors and weaknesses identified in systems, as well as corrective actions taken or planned. For this, it is recommended that the programme authorities agree appropriate internal deadlines for the transmission of documents between authorities for the purpose of their respective responsibilities. All correspondence between the Member State and the Commission related to the information required under Article 59.5 (a) and (b) of the Financial Regulation will be exchanged via SFC 2014.

Annex 2 presents an indicative work timeline between the programme authorities in order to be able to submit to the Commission the assurance documents described above by the regulatory deadline of 15 February each year.

The MA is recommended to assign clear responsibilities to ensure that all the data needed to prepare the **annual summary** is obtained from its services and from the intermediate bodies to which certain tasks have been delegated, where applicable. This should include a list of all controls carried out together with a summary and review of their results including information on main problems identified and corrective actions taken or planned;

In addition, arrangements should be made with the AA for the provision of relevant information on final audit results, a list of all final audit reports or cross-reference to the relevant sections of the ACR.

It would be considered good administrative practice that the MA ensures that all information that is needed to prepare the annual summary and draw the management declaration is reviewed at the appropriate level and consolidated in good time for the signature of the management declaration.

ANNEX 1 - MODEL FOR THE ANNUAL SUMMARY

Annual summary of the final audit reports and of controls carried out, including an analysis of the nature and extent of errors and weaknesses identified in systems, as well as corrective action taken or planned.

A) Summary of the final audit reports issued in relation to

- audits of the management and control system put in place for the operational programme
- audits of the expenditure declared during the accounting year ended 30 June ... (year);
- audits of the accounts referred to in Article 127(5) (a) of the CPR and point (a) of Article 59(5) of the Financial Regulation.

<u>Type of audit</u>	<u>Results of audits</u>	<u>Analysis of the nature and extent of errors and weaknesses identified,</u>	<u>Corrective action taken or planned</u>
<u>System audits</u>	<u>Ref. to reports / description of scope</u> <u>or</u> <u>Cross-reference to ACR (Table 10.1 of Annex IX of CIR)</u>	<u>Ref. to reports / description of scope</u> <u>or</u> <u>Cross-reference to ACR (Sections 4.3, 4.4, 4.6 of Annex IX of CIR)</u>	<u>Ref. to reports / description of scope</u> <u>or</u> <u>Cross-reference to ACR (Sections 4.4, 4.5 of Annex IX of CIR)</u>
<u>Audits of operations</u>	<u>Ref. to reports / List of operations</u> <u>or</u> <u>Cross-reference to ACR (Table 10.2 and Section 5.13 of Annex IX of CIR)</u>	<u>Ref. to reports / List of operations</u> <u>or</u> <u>Cross-reference to ACR (Sections 5.7, 5.10, 5.11, of Annex IX of CIR)</u>	<u>Ref. to reports / List of operations</u> <u>or</u> <u>Cross-reference to ACR (Sections 5.8, 5.11, 5.12 of Annex IX of CIR)</u>
<u>Audit of accounts</u>	<u>Ref. to reports / description of scope</u> <u>or</u> <u>Cross-reference to ACR (Section 6.3 of Annex IX of CIR)</u>	<u>Ref. to reports / description of scope</u> <u>or</u> <u>Cross-reference to ACR (Section 6.4 of Annex IX of CIR)</u>	<u>Ref. to reports / description of scope</u> <u>or</u> <u>Cross-reference to ACR (Section 6.3 of Annex IX of CIR)</u>
Amount of corrections in the accounts as a result of irregularities detected and implemented after the submission of the final interim payment claim (ref. table on reconciliation of expenditure – Appendix 8 of Commission Implementing Regulation No 1011/2014). Indicate			

whether these relate to individual or systemic irregularities.		
<u>Priority axis</u>	<u>Aggregated amount</u>	
	Individual irregularities	Systemic irregularities
<u>Priority axis 1</u>		
<u>Priority axis n</u>		

B) Summary of the controls carried out on expenditure in relation to the accounting year ended 30 June ... (year): administrative verifications pursuant to Article 125(5)(a) of Regulation (EU) No 1303/2013

Provide a brief description or summary of

- the methodology adopted and details of risk assessment made: verification of each expenditure item or on a sample basis. In the latter case, indicate the sample basis, e.g. by type of beneficiary, category of expenditure, value of items, past experience, etc.
- the main results and type(s) of errors detected
- Conclusions drawn from these controls and, consequently, the corrective measures adopted regarding e.g. the functioning of the management and control system, in particular in case of detection of systemic irregularities, the need for update of the methodology for management verifications and/or of instructions or guidance to beneficiaries, etc.
- Financial corrections applied, per priority axis, as a result of management verifications carried out after the end of the accounting year and in relation to expenditure to be entered in the accounts

Description of the methodology applied:	
<u>Main results</u> and type of errors detected	Conclusions drawn and corrective action taken or planned
<u>[Example of main type of errors detected]</u> Ineligible projects Ineligible expenditure Public Procurement State Aid Financial Instrument Revenue generating operations	

Reliability of data / indicators Information and publicity measures Environmental rules Equal opportunities [Other]	
Amount of corrections in the accounts as a result of irregularities detected and implemented after the submission of the final interim payment claim (ref. table on reconciliation of expenditure – Appendix 8 of Commission Implementing Regulation No 1011/2014). Indicate whether these relate to individual or systemic irregularities.	
<u>Priority axis</u>	<u>Aggregated amount</u>
	Individual irregularities
	Systemic irregularities
<u>Priority axis 1</u>	
<u>Priority axis n</u>	

C) Summary of the controls carried out on expenditure in relation to the accounting year ended 30 June ... (year): **on-the-spot verifications** pursuant to Article 125(5)(b) of Regulation (EU) No 1303/2013

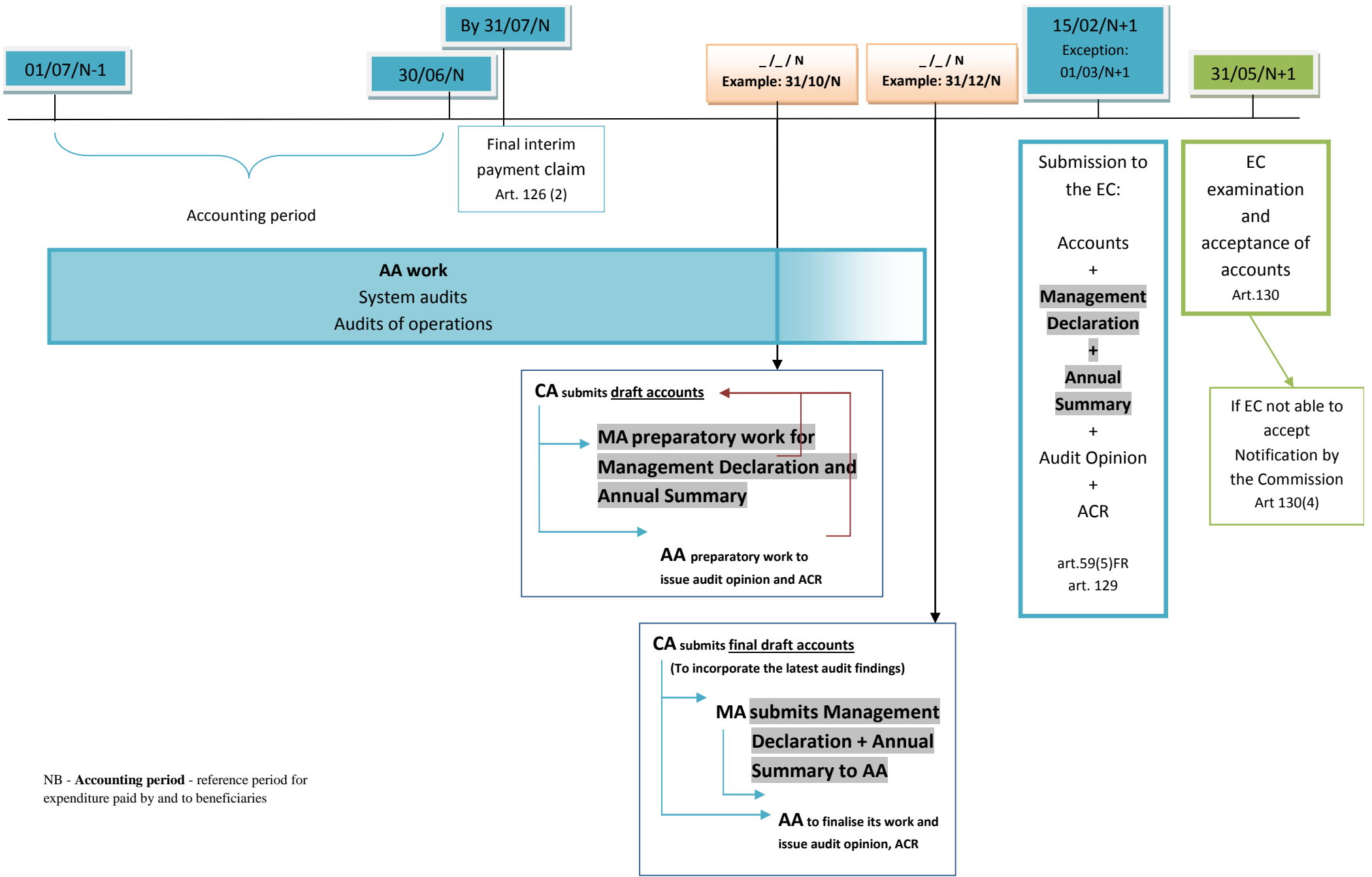
Provide the total number of on-the-spot verifications carried out and a brief description or summary of

- the methodology applied, objective of the verifications (to confirm or to complement the result of administrative verifications); aspects verified; etc.
- the main results and of the type of errors detected
- Conclusions drawn from these controls and, consequently, the corrective measures adopted regarding the functioning of the management and control system, in particular in case of detection of systemic irregularities, the need for update of the methodology for management verifications and/or of instructions or guidance to beneficiaries, etc.
- Financial corrections applied, per priority axis, as a result of on-the-spot verifications carried out after the end of the accounting year and in relation to expenditure to be entered in the accounts

Total number of on-the-spot verifications [N°]	
Description of the methodology adopted	
<u>Main results</u> and type of errors detected	Conclusions drawn and corrective action taken or planned

<p><u>[Example of main type of errors detected]</u></p> <p>Ineligible projects Ineligible expenditure Public Procurement State Aid Financial Instrument Revenue generating operations Reliability of data / indicators Information and publicity measures Environmental rules Equal opportunities Reliability of data / indicators [Other]</p>		
<p>Amount of corrections in the accounts as a result of irregularities detected and implemented after the submission of the final interim payment claim. (ref. table on reconciliation of expenditure – Appendix 8 of Commission Implementing Regulation No 1011/2014). Indicate whether these relate to individual or systemic irregularities.</p>		
<p><u>Priority axis</u></p>	<p><u>Aggregated amount</u></p>	
	<p>Individual irregularities</p>	<p>Systemic irregularities</p>
<p><u>Priority axis 1</u></p>		
<p><u>Priority axis n</u></p>		

ANNEX 2 - AUDIT WORK INDICATIVE TIMELINES



NB - Accounting period - reference period for expenditure paid by and to beneficiaries



EUROPEAN COMMISSION

European Structural and Investment Funds

Guidance for Member States on preparation,
examination and acceptance of accounts

DISCLAIMER

“This is a working document prepared by the Commission services. On the basis of applicable EU law, it provides technical guidance for colleagues and bodies involved in the monitoring, control or implementation of the European Structural and Investment Funds on how to interpret and apply the EU rules in this area. The aim of this document is to provide Commission services' explanations and interpretations of the said rules in order to facilitate the programme implementation and to encourage good practice(s). This guidance is without prejudice to the interpretation of the Court of Justice and the General Court or decisions of the Commission.”

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LIST OF ACRONYMS AND ABBREVIATIONS

AA	Audit Authority
CA	Certifying Authority
CDR	Commission Delegated Regulation (EU) No xxx/2015 of xxx 2015 on the conditions and procedures to be applied to determine whether amounts which are irrecoverable shall be reimbursed by Member States
CPR	Common Provisions Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17.12.2013) ¹
CIR	Commission Implementing Regulation Regulation (EU) No 1011/2014 of 22.9.2014
EMFF	European Maritime and Fisheries Fund
ESIF	ESIF corresponds to all European Structural and Investment Funds. This guidance applies to all except for the European Agricultural Fund for Rural Development (EAFRD)
ETC	European Territorial Cooperation Regulation (Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17.12.2013)
Funds	The Structural Funds (ERDF and ESF) and Cohesion Fund (hereafter "the Funds") and the European Maritime and Fisheries Fund (EMFF)
IB	Intermediate Body
MA	Managing Authority
MCS	Management and Control System
YEI	Youth Employment Initiative

¹ <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32013R1303>

1. BACKGROUND

1.1. Regulatory references

Regulation	Articles
Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council (Financial Regulation)	Article 59 – Shared management with Member States
Reg. (EU) N° 1303/2013 Common Provisions Regulation (<i>hereafter CPR</i>)	Article 84 – Deadline for the examination and acceptance of accounts by the Commission Articles 137 – Preparation of the accounts Article 138 – Submission of information Article 139 – Examination and acceptance of accounts
Commission Implementing Regulation (EU) No 1011/2014 of 22.9.2014	Article 7 – Model for the accounts

1.2. Purpose of the guidance

The purpose of this guidance note is to provide

- Guidance to the Member States on how to submit the accounts information to the Commission using the model tables of Article 7 and Appendices 1, 6, 7 and 8 of Annex VII of the Commission Implementing Regulation (EU) No 1011/2014 (CIR) applicable to the Structural Funds and Cohesion Fund (*hereafter "the Funds"*) and the European Maritime and Fisheries Fund (EMFF).
- This guidance aims also to cover issues on the preparation, submission, examination and acceptance and follow-up of the accounts under Articles 137, 138 and 139 of the Common Provisions Regulation (CPR).

1.3. New provisions in the 2014 – 2020 period on the examination and acceptance of accounts

The new provisions in the Common Provision Regulation 1303/2013 (CPR) concerning financial management, audit and financial corrections in relation to Cohesion Policy Funds mean that the assurance model for the 2014-2020 programming period has to be re-examined.

The key new elements are:

- A twelve-month accounting year running from 1 July to 30 June;

- Retention of 10% from each EU interim payment with reimbursement/recovery of annual balance due, following acceptance of accounts by the Commission;
- Submission by each programme of certified accounts for expenditure declared to the Commission in relation to the accounting year;
- Submission to the Commission of accompanying documents to give assurance on the accuracy of the accounts, the effective functioning of the system and the legality and regularity of the underlying transactions (management declaration, annual summary of controls and audits, audit opinion and control report (assurance documents));

In the 2014-2020 period, the EU budget is protected by means of a systematic retention of 10% of each interim payment reimbursed by the Commission. By February following the end of the accounting year (1 July - 30 June), the control cycle is complete both through management verifications by the managing authorities and audits by the audit authorities. And the residual risk of error in the block of expenditure covered by the accounts should be low since the certifying authorities must deduct all irregularities detected during the accounting year and up to the certification of annual accounts.

The Commission examines the assurance documents and the accounts provided by the Member States. The payment / recovery of the final balance is made only after this assessment is finalised and the accounts are accepted.

1.4. Steps of the assurance process

For a given financial (calendar) year for the EU budget, there will be three types of payments made related to 3 programme accounting years: pre-financing, reimbursement of interim payment claims (in relation to 2 accounting years), and payment/recovery of annual balance. Both the risk and the basis for assurance will differ according to the type of payment and accounting year concerned.

	Type of payment made in calendar Year N 2014/2020	Basis for assurance for AAR covering Year N Risk to EU budget
1	Payment of annual pre-financing (from 2016)	No risk. Treated as effective payments in year N once cleared
2	Payment of interim payment claims falling under the accounting year July N-1 to June N (subject to 10% retention)	<ul style="list-style-type: none"> - Certification of expenditure in payment claim - Certified accounts, management declaration and audit opinion submitted February Year N+1; - national system audit reports received during accounting year July N-1 to June N and results of EC conformity audits of year N-1 - safeguard of 10% retention. <p>Very low risk given both 10% retention and assurance documents.</p>

3	<p>Payment / recovery of annual balance for accounting year July N-2 to June N-1 (accounts submitted in February N and accepted by 31 May of Year N). This also triggers the transformation of the corresponding annual pre-financing into expenditure in the Commission accounts.</p>	<ul style="list-style-type: none"> - Certified accounts, management declaration and audit opinion submitted February Year N; - national system audit reports received. <p>Low risk given that the assurance documents have been received and examined by the Commission</p> <p>By the time of the AAR for year N (April N+1), the Commission will carry out risk-based compliance audit resulting in net financial corrections where necessary.</p>
4	<p>Payment of interim payment claims falling under the accounting year July N to June N+1 (subject to 10% retention)</p>	<ul style="list-style-type: none"> - Certification of expenditure in payment claim; - assurance on the functioning of the systems from assurance documents submitted in February Year N+1 for accounting year July N-1 to June N and results of compliance audits carried out by EC in year N; - safeguard of 10% retention. <p>Low risk given the 10% retention.</p>

2. GENERAL ISSUES

According to Article 126(b) of CPR the Certifying Authority of an operational programme shall be responsible for drawing up the accounts. It is also responsible for certifying the completeness, accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the operational programme and complying with applicable law.

From 2016 until and including 2025, accounts shall be submitted by 15 February N+1 for each accounting year for each Fund and operational programme. Accounting year means the period from 1 July N-1 to 30 June N, except for the first accounting year in respect of which it means the period from the start date for eligibility of expenditure until 30 June 2015. The final accounting year shall be from 1 July 2023 to 30 June 2024. This accounting year is the reference period for the accounts, the management declaration, the annual summary, the audit opinion and the annual control report. It is different from the financial year which corresponds with the period from 1 January to 31 December.

Accounting years	Deadline for payment annual pre-financing	Deadline for final interim payment (between)	Deadline for submission of accounts**	Pre-financing cleared
------------------	---	--	---------------------------------------	-----------------------

	(before)			
01/01/2014*-30/06/2015	-	01/07/2015 - 31/07/2015	15/02/2016	-
01/07/2015-30/06/2016	01/07/2016	01/07/2016 - 31/07/2016	15/02/2017	-
01/07/2016-30/06/2017	01/07/2017	01/07/2017 - 31/07/2017	15/02/2018	2016 (annual)
01/07/2017-30/06/2018	01/07/2018	01/07/2018 - 31/07/2018	15/02/2019	2017 (annual)
01/07/2018-30/06/2019	01/07/2019	01/07/2019 - 31/07/2019	15/02/2020	2018 (annual)
01/07/2019-30/06/2020	01/07/2020	01/07/2020 - 31/07/2020	15/02/2021	2019 (annual)
01/07/2020-30/06/2021	01/07/2021	01/07/2021 - 31/07/2021	15/02/2022	2020 (annual)
01/07/2021-30/06/2022	01/07/2022	01/07/2022 - 31/07/2022	15/02/2023	2021 (annual)
01/07/2022-30/06/2023	01/07/2023	01/07/2023 - 31/07/2023	15/02/2024	2022 (annual)
01/07/2023-30/06/2024	-	01/07/2024 - 31/07/2024	15/02/2025	2023 (annual and Initial pre- financing)

* incl. expenditure under the YEI eligible as of 01/09/2013

** or 01/03/20xx at the request of the Member States

Following the submission of the accounts, the Commission will proceed with the examination of the accounts and provide its conclusion as for their acceptance by 31 May N+1 at the latest. The deadline for the submission of the accounts may exceptionally be extended by the Commission to 1 March N+1, upon justified request from the Member States concerned.

The accounting year, Fund and operational programme should be clearly identified on the cover page of the accounts. For multi-fund programmes, accounts should be sent separately for each Fund.

3. AMOUNTS ENTERED INTO THE ACCOUNTING SYSTEM OF THE CERTIFYING AUTHORITY

As a general rule it should be stated that the model of the accounts mirrors the model of the final interim payment application of the accounting year concerned. Negative corrections reducing the expenditure declared under the final interim payment application could be included in the accounts. However positive corrections should be corrected in a subsequent interim payment application and not in the accounts.

The information on amounts at priority level (and category of region) entered into the accounting system of the Certifying Authority must be submitted to the Commission using the model set out in Appendix 1 of Annex VII to CIR 2011/2014.

Priority	Total amount of eligible expenditure entered into the accounting systems of the certifying authority and which	Total amount of the corresponding public expenditure incurred in implementing operations (B)	Total amount of corresponding payments made to beneficiaries under Article 132(1) of Regulation (EU) No 1303/2013
----------	--	---	---

	has been included in the payment applications submitted to the Commission (A)		(C)
Priority (category of region/type of intervention (YEL), when applicable)	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

3.1. Explanations on columns (A), (B) and (C) of Appendix 1

3.1.1. Column A

The CA should exclude from the accounts, expenditure previously included in an interim payment for the accounting year because it is subject to an ongoing assessment of its legality and regularity. According to Article 137 (2) CPR the whole or part of such expenditure which is subsequently found to be legal and regular may be included by the CA in an application for interim payment relating to subsequent accounting years. Amounts entered in the accounting system of a CA with regard to an accounting year can be higher than the amounts actually declared under annual accounts for that accounting year in line with Article 135(1) CPR.

Any other deductions reflected in the accounts may also result from exclusion of irregular/ineligible expenditure resulting from the audit work (performed by the audit authorities, the Commission or by the European Court of Auditors) and/or from adjustments made by the managing and/or certifying authority (additional management verifications or verification work). Finally, all amounts for which irregularities were detected either during the accounting year and/or between the end of the accounting year and the submission of the accounts need to be deducted from the accounts.

Column A contains the total amount of eligible expenditure entered into the accounting systems of the Certifying Authority and which has been included in the payment applications submitted to the Commission. This is a cumulative figure within the accounting year. It includes the amount declared in the final interim payment application of that accounting year and takes account of possible deductions resulting from any audit or control activity after the submission of the final interim payment application. Consequently, the amounts reported in this column should be equal or less to the corresponding amount declared under the final interim payment (column B of Annex VI of CIR)

3.1.2. Column B

Column B contains the total amount of the corresponding public expenditure incurred in implementing operations. The amount of public expenditure (under the meaning of public support pursuant to Article 2(15) of CPR) stems from the amounts declared under column A. This cumulative figure under each accounting year covers public contribution paid or to be paid as at 30 June and is equal or lower than the amount requested in Column A.

For the reasons explained above, the amounts reported in this column should be equal or less to the corresponding amount declared under the final interim payment (column C of Annex VI of CIR).

3.1.3. Column C

Column C contains the total amount of corresponding payments made to beneficiaries under Article 132(1) of CPR. It is the corresponding total amount of public support (both EU and national co-financing) which has been actually paid to beneficiaries in compliance with the 90-days provision laid down in Article 132(1) of CPR.

According to Article 132(2) of CPR this payment deadline may be interrupted by the Management Authority in either of the following duly justified cases:

- The amount of the payment claim is not due or the appropriate supporting documents, including the documents necessary for management verifications have not been provided
- An investigation has been initiated in relation to a possible irregularity affecting the expenditure concerned.

This column is not used for the purpose of the calculation of the balance of the accounts.

4. AMOUNT OF PROGRAMME CONTRIBUTIONS PAID TO FINANCIAL INSTRUMENTS

The amounts of programme contributions paid to Financial Instruments and the amounts paid by Financial Instruments have to be reported in Appendix 6 of Annex VII to CIR 2011/2014. The information reported by the Member States in this Appendix will be used by the Commission for the preparation of the annual accounts of the Commission. For detailed information on the content of the fields is referred to the "ESI Fund Guidance on Financial Instruments CPR Article 41: Requests for payment" (Ref. N° XXX/2015). Adjustments of amounts from the Financial Instruments compared to the final interim payment application should be reflected in Appendix 6.

5. ADVANCES PAID IN THE CONTEXT OF STATE AID

Priority	Total amount paid from the operational programme as advances	Amount which has been covered by expenditure paid by beneficiaries within 3 years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed
	(A)	(B)	(C)
Priority (category of region/type of intervention (YEI), when applicable)	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

In accordance with Article 131(4) of CPR advances may be paid to the beneficiaries by the body granting the aid and included in a payment application.

In line with Article 131(5) of CPR, Member States should disclose the information covered by columns A, B and C in Appendix 2 of each payment application to the Commission.

Adjustments of these amounts included in the final interim payment application should be reflected in Appendix 7 of Annex VII to CIR 2011/2014.

The information reported by the Member States in this Appendix will be used by the Commission for the preparation of the annual accounts of the Commission. It enables the Commission to identify the part of declared expenditure in the payment applications that are advances, as pre-paid expenditure in the accounts of the Commission.

5.1.1. Column A

Column A contains the total amount paid from the operational programme as advances. It is the amount of EU contribution and national contribution paid as advances by the MA to the beneficiaries.

The amount in this column derives from the cumulative data reported under the final interim payment (Annex VI - Appendix 2 – column A).

5.1.2. Column B

Column B contains the amount which has been covered by expenditure paid by the beneficiaries to clear the advances paid to them and already declared to the Commission. The expenditure, supported by receipted invoices or accounting documents of equivalent probative value, must be paid at the latest within 3 years following the year of the payment of the advance or on 31 December 2023, whichever is earlier.

This amount corresponds to expenditure already incurred and paid by beneficiaries and covered by the advances already declared to the Commission.

The amount in this column derives from the cumulative data reported under the final interim payment (Annex VI - Appendix 2 – column B).

5.1.3. Column C

Column C contains the amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed. This amount corresponds to expenditure not yet paid by beneficiaries, but still not exceeding the 3 year period following the year of the payment of advance or on 31 December 2023, whichever is earlier.

The amount in this column derives from the cumulative data reported under the final interim payment (Annex VI - Appendix 2 – column C).

6. RECONCILIATION OF EXPENDITURE

Priority	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>		<i>Expenditure declared in accordance with Article 137(1)(a) of Regulation (EU) No 1303/2013</i>		<i>Difference</i>		<i>Comments (obligatory in case of difference)</i>
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the Certifying Authority and which has been included in the payment applications submitted to the Commission	Total amount of the corresponding public expenditure incurred in implementing operations	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Priority (category of region/type of intervention (YEI), when applicable)	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Out of which amounts corrected in the current accounts as a result of audits of operations according to Article 127(1) of Regulation (EU) N° 1303/2013					<type="Cu" input="M">	<type="Cu" input="M">	

The audit of the accounts referred to in Article 137(1) CPR shall provide reasonable assurance on the completeness, the accuracy and the veracity of the amounts declared in the accounts.

For this reason, the amounts in the final interim payment application in relation to the accounting year submitted to the Commission by 31 July and the amounts included in the accounts for the respective accounting year could be different and discrepancies should be explained in this reconciliation table.

6.1.1. Columns A and B

The data of these columns are generated automatically by SFC2014 on the basis of the final interim payment.

In the first two columns (A and B), the total eligible expenditure included in the interim payment applications submitted to the Commission for the accounting year concerned is included. As the interim payment applications are cumulative in the accounting year, these data should match with the amounts indicated in the final interim payment application (columns B and C).

Column A contains the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations. It corresponds with the figures encoded under the final interim payment (annex VI - column B). Column B contains the total amount of corresponding public expenditure incurred in implementing operations. It corresponds with the figures encoded under the final interim payment (annex VI - column C).

6.1.2. Columns C and D

The data of these columns are generated automatically by SFC2014 on the basis of the amounts entered under Appendix 1.

The two columns (C and D) contain the expenditure stated in the accounts in accordance with Article 137 (1) (a).

Column C contains the total amount of eligible expenditure entered into the accounting systems of the CA and which has been included in the payment applications submitted to the Commission. It corresponds with the figures encoded under the accounts (annex VII - Appendix 1 - column A). Column D contains the total amount of the corresponding public expenditure incurred in implementing operations. It corresponds with the figures encoded under the accounts (annex VII - Appendix 1 - column B).

6.1.3. Columns E, F and G

The differences between expenditure declared in the final interim payment application of the accounting year (two first columns A and B) and the expenditure certified in the accounts (next two columns C and D) may result mainly from adjustments or deductions resulting from the audit work, further management verifications after the end of the accounting year and from other adjustments (due to ongoing assessments on the legality and the irregularity in the framework of the preparation of the accounts in accordance with Art 137 (2)) made by the

managing and/or certifying authority). They are shown in the columns E (difference of the columns A – C) and F (difference of the columns B – D).

The data of columns E and F are generated automatically by SFC2014.

As a general rule, the adjustments should be negative corrections thus reducing the expenditure declared under the final interim payment. Positive adjustments should be corrected in a subsequent interim payment application and not in the accounts (clerical mistake for instance).

Detailed explanations, justifications and comments shall be provided under the 'comments' in the last column G. In case of differences shown in columns E and/or F, it is obligatory to fill in this column (G).

The text in this column should correspond with a possible reference to annual summary or annual control report when relevant. The CA should provide in this column relevant information which is concise, complete, comprehensive and to explain the context and give reference to national related documents where necessary (annual control reports, Court decisions ...). The part of the adjustments resulting from the audit of operations according to Article 127(1) shall also be specifically mentioned in the last line of the table.

7. SUBMISSION OF THE ACCOUNTS

7.1. Submission

7.1.1. Consistency checks between documents

In line with the principle of the segregation of duties, the legal framework assigns the responsibility for preparing different elements of the accounts package to different authorities (accounts by the certifying authority, management declaration and annual summary by the MA and audit opinion and annual control report by the audit authority). The linkage between all these documents calls for coordination arrangements between authorities so that consistency checks are performed ahead of the submission. National procedures should be established to ensure this coordination.

Therefore, it is recommended that arrangements are made within the Member States to allow one of the authorities (to be designated at national/regional level) to perform all required consistency checks paying special attention to the correspondence between tables.

Internal coordination is even more important for ETC programmes and should be established in these programmes.

In this context the national authorities shall set, from the beginning of the period, internal deadlines for the transmission of the draft accounts to the AA. The AA should have sufficient time for its review to enable it to issue a soundly-based audit opinion by 15 February of year N+1.

7.1.2. Transitional provisions for late adoption of programmes

According to Article 135(2) of CPR, the final interim payment application of the previous accounting year (ending on 30/06/2015) should be submitted before the first interim payment application for the next accounting year (01/07/2015 to 30/06/2016).

In the event programmes are adopted after 31/07/2015 or the designation of MA and CA are not notified yet to the Commission by 31/07/2015, the Member State should submit a final interim payment (even though no expenditure has been occurred) just after the adoption of the programme or just after the notification to the Commission of the MA and CA. Moreover and in line with Article 59(5) of the Financial Regulation, the accounts, the management declaration, the annual summary, the audit opinion and the control report of the programmes concerned with reference to the first accounting year should also be submitted. Therefore the final interim payment application which is the basis for the preparation of the assurance package needs also to be submitted for each accounting year.

7.1.3. Practical arrangements with regard to a request for a deadline extension

Following Article 59(5)(b) of the Financial Regulation, the deadline of 15 February may exceptionally be extended by the Commission to 1 March, upon communication by the Member State concerned. The extension of the deadline should be duly justified in writing and sent to the Commission at the latest by 15 February.

7.1.4. Consequences in case of non-submission of the accounts or one of the appendices

Late submission will automatically entail a delay in the examination and acceptance process and could be considered as one of the ‘reasons attributable to Member State’ referred to in Article 139(4) of CPR giving ground for an extension of the examination process beyond 31st of May.

This may in turn result in a later settlement of the final balance for that given accounting year.

According to Article 83(1)(c) of CPR the payment deadline for an interim payment claim may be interrupted if there is a failure to submit one of the documents required under Article 59(5) of the Financial Regulation.

8. CALCULATION OF THE ANNUAL BALANCE

8.1. Calculation of the annual balance

Unlike the 2007 – 2013 period, where the co-financing rate was applied on retroactive base to the expenditure declared since the beginning of the programming period, the co-financing rate in the 2014 – 2020 period will be applied on the expenditure declared in a given accounting year.

On the basis of the accepted accounts, the amounts chargeable to the Funds will be calculated using the co-financing rate in force at the date of the submission of the final interim payment application. Moreover, when a Member State was benefiting top-up according to Article 24 of CPR at the time of the submission of the final interim payment application to the Commission, this shall also trigger the application of top-up at the calculation of the balance of the accounts.

The amounts used for this calculation will be extracted from the columns (A) and (B) of the Appendix 1 of the accounts.

Subsequently the balance of the accounts will be calculated by deducting the EU support paid (by the Commission as interim payments applications during the accounting year) and the annual pre-financing paid from the amounts chargeable to the Funds.

The respect of the ceiling indicated in Article 130 (2) (a) will be checked at the closure of the operational programme. For the purpose of the respect of the ceiling indicated in Article 130 (2) (b) the Commission will take into account all the interim payments (including any amounts in line with Article 139 (7)) made to the operational programme since the beginning of this operational programme.

8.2. Financial consequences

Depending on the result of the calculation of the balance, the Commission will clear the annual pre-financing (if possible) and pay any additional amount due or establish recoveries, if necessary. Following cases are possible:

If the calculation of the balance results in a positive amount, the Commission will first clear the annual pre-financing already paid and the amount due will be paid within 30 days of the acceptance of the accounts.

If the calculation of the balance results in a negative amount lower than the annual pre-financing paid, this amount will be recovered from the Member State and will be considered as assigned revenue in accordance with Article 177(3) of the Financial Regulation. Such recoveries, considered as assigned revenue, will not constitute a financial correction and will not reduce support from the Funds to the operational programme. In addition, the pre-financing will be partially cleared for the part for which there has been expenditure.

If the calculation of the balance results in a negative amount higher than the annual pre-financing paid, this amount will be recovered from the Member State and will be considered as assigned revenue in accordance with Article 177(3) of the Financial Regulation. Such recoveries, considered as assigned revenue, will not constitute a financial correction and will not reduce support from the Funds to the operational programme. In this case the Commission will not be able to clear any pre-financing.

8.3. Simplified example of the calculation of the balance

This simplified example illustrates the calculation of the balance of the accounts for the accounting year 01/07/2015 till 30/06/2016 according to the following assumptions: a total cost operational programme with one priority axis and a co-financing rate of 85%. The contribution from the Funds for the priority laid down in the decision of the Commission approving the operational programme is 850.

For the second accounting year an annual pre-financing has been paid before 1 July 2016: 20 (a1).

1/ Final interim payment

The CA submits the final interim payment claim for this operational programme between 01/07/2016 and 31/07/2016 with the following amounts:

Final Interim Payment Claim		
Priority Axis	Total (B)	Public (C)
OP - 1	260	200

On the base of this final interim payment claim the EU support paid to the Member State is calculated as follows:

- The co-financing rate of the priority axis is applied to the total expenditure declared in the final interim payment application: $260 (B) \times 85\% = 221$. When a Member State is benefiting top-up according to Article 24 of CPR at the time of the submission of the final interim payment application, the co-financing rate is increased by 10% (not exceeding 100%). So, in this case a co-financing rate of 95% will be applied instead of 85%.
- The ceiling indicated in Article 130 (2) (b) taking into account all the interim payments including any amounts in line with Article 139 (7) is verified.
- The Commission reimburses as interim payment 90% of the calculated amount: $221 \times 90\% = 198,9$ (b1)

2/ Accounts

Scenario 1:

The authorities of the Member State didn't identify any illegal or irregular expenditure. The amounts declared in the final interim payment application are confirmed in its totality and no amounts subject to ongoing assessment (Article 137(2) of CPR) or resulting from audit work are deducted from the accounts. The Certifying Authority submits the accounts of the accounting year 01/07/2015 till 30/06/2016 by 15 February 2017 to the Commission.

The Appendix 1 of the accounts contains the following amounts:

Accounts

Priority Axis	Total (A)	Public (B)
OP-1	260	200

The amount chargeable to the Funds is calculated as follows:

- The co-financing rate of the priority axis (in force at the moment of the submission of the final interim payment application) is applied to the total amount certified in the accounts: $260 (A) \times 85\% = 221 (c1)$. When a Member State is benefiting top-up according to Article 24 of CPR at the time of the submission of the final interim payment application, the co-financing rate is increased by 10% (not exceeding 100%). So, in this case a co-financing rate of 95% will be applied instead of 85%.
- The ceiling indicated in Article 130 (2) (b) taking into account all the interim payments including any amounts in line with Article 139 (7) is verified.

Subsequently, the balance is calculated by deducting the EU support paid (as calculated in the final interim payment application) and the annual pre-financing paid from the amount chargeable to the Funds: $221 (c1) - 198,9 (b1) - 20 (a1) = 2,1$

As the calculation of the balance results is a positive amount the Commission will pay this amount due within 30 days of the acceptance of the accounts.

Scenario 2:

The authorities of the Member State deducted some amounts subject to ongoing assessment (Article 137(2) of CPR) or resulting from audit work.

p.m. Amounts deducted from the accounts before submission		
Priority Axis	Total (A)	Public (B)
OP-1	60	40

The CA submits the accounts of the accounting year 01/07/2015 till 30/06/2016 by 15 February 2017 to the Commission.

The Appendix 1 of the accounts contains the following amounts:

Accounts		
Priority Axis	Total (A)	Public (B)
OP-1	200	160

The amount chargeable to the Funds is calculated as follows:

- The co-financing rate of the priority axis (in force at the moment of the submission of the final interim payment application) is applied to the total amount certified in the accounts: $200 (A) \times 85\% = 170 (c1)$. When a Member State is benefiting top-up according to Article 24 of CPR at the time of the submission of the final interim

payment application, the co-financing rate is increased by 10% (not exceeding 100%). So, in this case a co-financing rate of 95% will be applied instead of 85%.

- The ceiling indicated in Article 130 (2) (b) taking into account all the interim payments including any amounts in line with Article 139 (7) is verified.

Subsequently, the balance is calculated by deducting the EU support paid (as calculated in the final interim payment application) and the annual pre-financing paid from the amount chargeable to the Funds: $170 (c1) - 198,9 (b1) - 20 (a1) = - 48,9$

As the calculation of the balance results in a negative amount, it will be subject to a recovery order issued by the Commission which will be executed, where possible, by offsetting against amounts due to the Member State under subsequent payments to the same operational programme.

9. EXAMINATION AND ACCEPTANCE OF ACCOUNTS

By 31 May of the year following the end of the accounting year, the Commission shall, in accordance with Article 59(6) of the Financial Regulation and Article 84 of CPR, apply the procedures for the examination and acceptance of the accounts. It shall inform the Member State by a letter of the Authorising Officer of each Directorate General as to whether it is able to accept the accounts.

If, for reasons attributable to Member State, the Commission is unable to accept the accounts by this deadline, it shall - in accordance with Article 139(4) of CPR - notify the Member State specifying the reasons and the actions which are required to be undertaken and the time period for their completion. At the end of the time period for the completion of those actions the Commission shall inform the Member State as to whether it is able to accept the accounts.

Where the Commission is at that moment still unable to accept the accounts, it shall determine, on the basis of the available information, the amount chargeable to the Funds for the accounting year and shall inform the Member State (Article 139(8) of CPR).

- Where the Member State notifies the Commission of its agreement within two months of the transmission by the Commission of the information, the Commission shall calculate the balance of the accounts as described in point 8.
- In the absence of such agreement, the Commission shall adopt a decision setting out the amount chargeable to the Funds for the accounting year. Such decision shall not constitute a financial correction and shall not reduce support from the Funds to the operational programme. On the basis of the decision, the Commission shall calculate the balance of the accounts as described in point 8.

The attached chart (annex 1 of this Guidance) presents the main steps of the examination process and its possible outcomes. For further guidance is also referred to the "Guidance for Member States on Audit of Accounts".

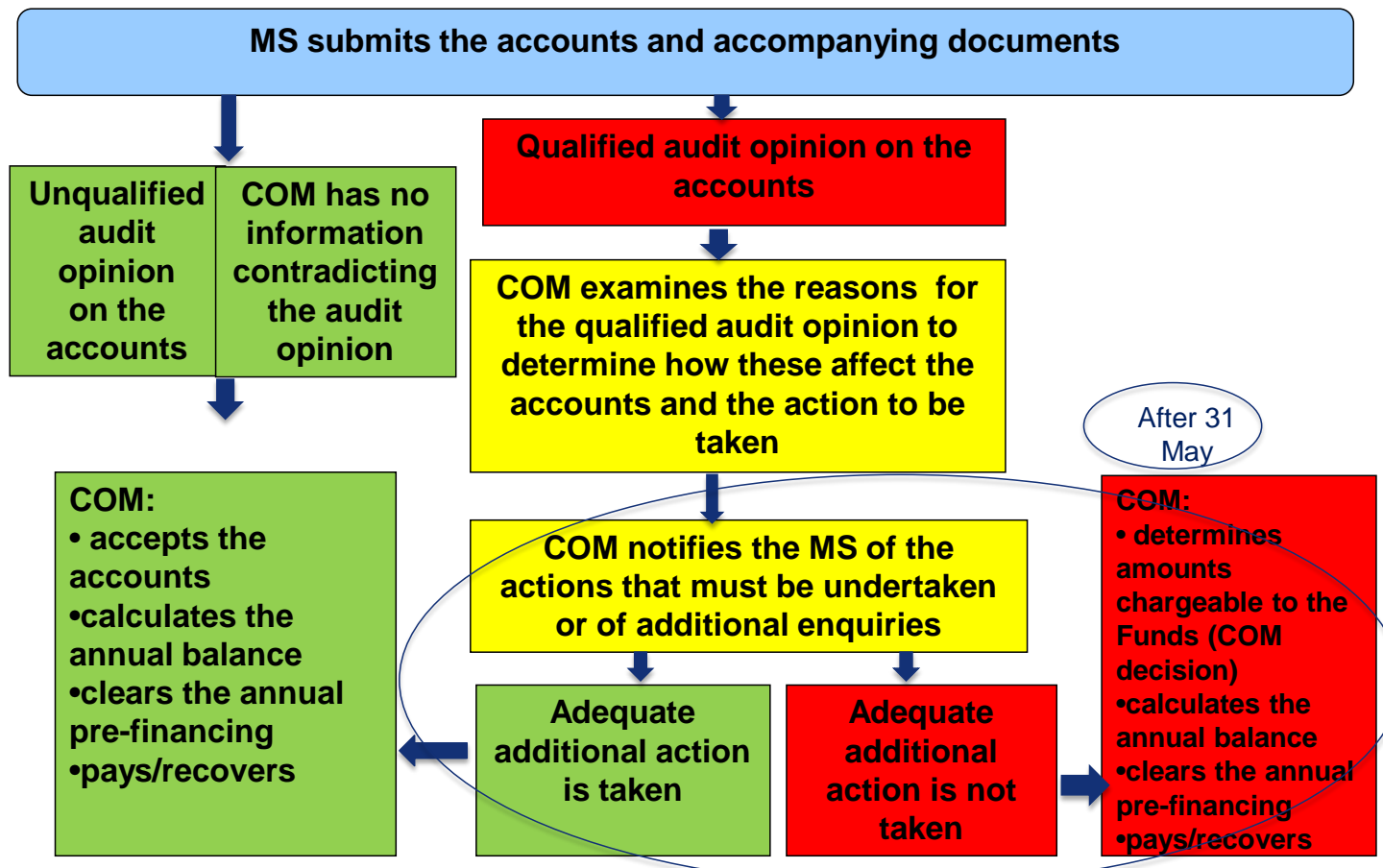
In the context of the examination process, exchanges between the services of the Commission and the authorities in charge of the programmes may take place on an informal or formal basis depending on the issues at stake. Following the examination, corrections requested at the initiative of the Commission will always give rise to a formal request.

A version will be assigned to each set of accounts submitted by the Member State. In the framework of the procedures described above, it might be required to submit a revised version of the accounts by the CA. Therefore it is important to keep an audit trail of the versions submitted to the Commission.

Annexes

- Annex 1: examination and acceptance of accounts process

Annex 1 - Guidance note on accounts





EUROPEAN COMMISSION

European Structural and Investment Funds

Guidance for Member States on
Amounts Withdrawn, Amounts Recovered, Amounts to
be Recovered and Irrecoverable Amounts

DISCLAIMER

“This is a working document prepared by the Commission services. On the basis of applicable EU law, it provides technical guidance for colleagues and bodies involved in the monitoring, control or implementation of the European Structural and Investment Funds on how to interpret and apply the EU rules in this area. The aim of this document is to provide Commission services' explanations and interpretations of the said rules in order to facilitate the programme implementation and to encourage good practice(s). This guidance is without prejudice to the interpretation of the Court of Justice and the General Court or decisions of the Commission.”

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LIST OF ACRONYMS AND ABBREVIATION

AA	Audit Authority
CA	Certifying Authority
CDR	Commission Delegated Regulation (EU) No xxx/2015 of xxx 2015 on the conditions and procedures to be applied to determine whether amounts which are irrecoverable shall be reimbursed by Member States
CPR	Common Provisions Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17.12.2013
CIR	Commission Implementing Regulation (EU) No 1011/2014 of 22.9.2014
EMFF	European Maritime and Fisheries Fund
ESIF	ESIF corresponds to all European Structural and Investment Funds. This guidance applies to all funds except for the European Agricultural Fund for Rural Development (EAFRD).
ETC	European Territorial Cooperation Regulation (Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17.12.2013)
IB	Intermediate Body
MA	Managing Authority
MCS	Management and Control System
YEI	Youth Employment Initiative

1. BACKGROUND

1.1. Regulatory references

Regulation	Articles
Reg. (EU) N° 1303/2013 Common Provisions Regulation (<i>hereafter CPR</i>)	<p>Article 72 (h) – management and control systems shall provide for the prevention, detection and correction of irregularities, including fraud, and the recovery of amounts unduly paid, together with any interest on late payments.</p> <p>Article 122(2) – when amounts unduly paid to a beneficiary cannot be recovered and this is a result of fault or negligence on the part of a Member State, the Member State shall be responsible for reimbursing the amounts concerned to the budget of the Union.</p> <p>Articles 126 (b) and 137(1) - accounts are prepared by the certifying authority for each operational programme and Fund. These accounts shall cover the accounting year including the amounts withdrawn and recovered during the accounting year, the amounts to be recovered as at the end of the accounting year, the recoveries effected pursuant to Article 71 during the accounting year and the irrecoverable amounts as at the end of the accounting year.</p> <p>Article 143(2) - Member States shall make the financial corrections required in connection with individual or systemic irregularities detected in operations or operational programmes</p> <p>Article 137-139 – Preparation, submission of information, examination and acceptance of accounts</p>
Commission Implementing Regulation (EU) No 1011/2014 of 22.9.2014	Article 7 – model for the accounts
Commission Delegated Regulation (EU) No xxx/2015 of xxx 2015 on the conditions and procedures to be applied to determine whether amounts which are irrecoverable shall be reimbursed by Member States	<p>[<i>adoption PENDING</i>]</p>

1.2. Purpose of the guidance

The purpose of this guidance note is to provide

- guidance on how to submit the information to the Commission on withdrawals, recoveries, amounts to be recovered and irrecoverable amounts using the model tables of Appendices 2, 3, 4 and 5 of Annex VII to CIR 1011/2014 in the electronic exchange system SFC;
- complementary advice on completion of Appendices 2, 3, 4 and 5;
- clarifications on the distinction between withdrawal and recovery;
- guidance on the procedure through which a Member State can make a request to the Commission that an irrecoverable amount should not be reimbursed to the Union budget when it considers it has exhausted all the recovery possibilities available through the national institutional and legal framework.

1.3. Key differences with the 2007-2013 period

Subject/procedure	2014-2020	2007-2013
Timeline for reporting	The accounts to be submitted before 15 February in year N must include information on amounts withdrawn, amounts recovered, amounts to be recovered and irrecoverable amounts, as set out in Article 137 CPR.	Reporting on amounts withdrawn, amounts recovered, amounts to be recovered and irrecoverable amounts is made by 31 March in year N
Procedure for making a request to the Commission that an irrecoverable amount above EUR 250 in contribution from the Funds should not be reimbursed by the Member State	A parallel procedure to the accounts reporting set out in Commission Delegated Regulation (EU) No xxx/2015 of xxx 2015: where a Member State considers that an irrecoverable amount included previously in certified accounts should not be reimbursed to the Union budget, the CA shall make a separate request to the Commission.	The request was to be made by 31 March in year N. No threshold in 2007- 2013 regulations for irrecoverable amounts.
Decision not to recover amounts below EUR 250 in contribution from the Funds (<i>de minimis</i> amounts)	A Member State may decide not to recover from a beneficiary an amount, not including interest, which does not exceed EUR 250 in contribution from the Funds. Such amounts need not be reimbursed to the budget of the Union. For Commission's information purposes, such amounts should be declared as aggregate amounts in a	Regulations for 2007-2013 did not include any provision on <i>de minimis</i> amounts below EUR 250 in contribution from the Funds.

	separate table, as set out in Commission Delegated Regulation (EU) No xxx/2015 of xxx 2015.	
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1.4. Member States' obligation to prevent, detect and correct irregularities, including fraud

In line with Article 122 of the CPR, Member States shall prevent, detect and correct irregularities and shall recover amounts unduly paid, together with any interest on late payments. They shall notify to OLAF irregularities that exceed EUR 10.000 in contribution from the Funds and shall keep it informed of significant progress in relation to related administrative and legal proceedings.

In line with the general principles of the management and control systems laid down in Articles 72 (h) and 122 (2) of the CPR, Member States are responsible for measures aiming at the prevention, detection and correction of irregularities, including fraud, and the recovery of amounts unduly paid, together with any interest on late payments.

The definitions of irregularities given in the CPR are the following:

- “irregularity” as defined in Article 2(36) means any breach of Union law, or of national law relating to its application, resulting from an act or omission by an economic operator involved in the implementation of the ESI Funds, which has, or would have, the effect of prejudicing the budget of the Union by charging an unjustified item of expenditure to the budget of the Union.
- “systemic irregularity” as defined in Article 2(38) means any irregularity, which may be of a recurring nature, with a high probability of occurrence in similar types of operations, which results from a serious deficiency in the effective functioning of a management and control system, including a failure to establish appropriate procedures in accordance with this Regulation and the Fund-specific rules.

In line with Article 143(2) of the CPR Member States shall make the financial corrections required in connection with such individual or systemic irregularities detected in operations or operational programmes. Financial corrections shall consist of cancelling all or part of the public contribution to an operation or operational programme. Financial corrections shall be recorded in the accounts by the MA for the accounting year in which the cancellation is decided and implemented.

According to Articles 126 (b) and 137(1) of the CPR which correspond to Article 59(5)(a) of the revised Financial Regulation (FR), accounts are prepared by the CA for each operational programme and Fund. Member States should ensure that only legal and regular expenditure is certified in the accounts submitted to the Commission. **Therefore, any deductions made before submission of the accounts in relation to the expenditure included in the final interim payment application of the accounting year for which the accounts are prepared are not to be considered as withdrawals or recoveries.** Such deductions at the level of the CA after the submission of the final payment claim in relation to the accounting year and before the submission of the accounts to the Commission is not to be reported in Appendix 2, but explanations on differences are to be provided in the comments column in Appendix 8 of

Annex VII to CIR (the appendix on reconciliation of expenditure). See also section 3.1.1 below and the guidance note on drawing the accounts, section 8.

2. DISTINCTION BETWEEN WITHDRAWAL AND RECOVERY

Pursuant to the aforementioned Article 122 of the CPR, Member States are required to correct and recover amounts unduly paid. Member States have two choices (in this respect there are no changes in the fundamental approach compared to the 2007-2013 period):

1) **Withdrawal:** withdrawing the irregular expenditure certified in previous accounts submitted to the Commission from the programme immediately when it has been detected, by deducting it from the next interim payment application, thereby releasing EU funding for commitment to other operations, or

2) **Recovery:** leaving the expenditure, certified in previous accounts, for the time being in the programme, pending the outcome of proceedings to recover the unduly paid grant from the beneficiaries, and deducting the expenditure from the next interim payment application only once recovery is effective.

Each of the two options (withdrawal or recovery) has advantages, disadvantages and implications which Member States are invited to consider. Immediate withdrawal of the irregular expenditure releases the respective amount of the EU funding for use in other operations immediately, but the Member State assumes with its national budget the risk of failing to recover from the beneficiary the unduly paid public funding. Deferring withdrawal until recovery has been effected from the beneficiary leaves less time for re-using the EU funding to other eligible operation(s), but protects the Member State financially should it be unable to recover the grant from the beneficiary after having exhausted all recoveries possibilities available through the national institutions and legal framework¹.

As stated above, the CA must ensure that only legal, regular and eligible expenditure is certified in the accounts submitted to the Commission. It is not permitted to reintroduce previously withdrawn irregular expenditure into new payment claims except pursuant to Article 137(2) of the CPR. Article 137(2) sets out that expenditure previously included in an application for interim payment for the accounting year should be excluded from the accounts when there is an an-going assessment by the Member States of that expenditure's legality and regularity. Reintroduction can only be made if the suspected irregular amounts were later found to be legal and regular. If expenditure withdrawn under Article 137(2) CPR is subsequently re-introduced in an interim payment claim, the Commission requests the CA to keep the evidence to justify the reintroduction of such expenditure available for audit purposes.

The two cumulative amounts for a given accounting year, representing “withdrawals” and “recoveries”, are intended to be mutually exclusive: although after withdrawal the Member State will normally go on to recover the undue grant or part of the grant from the beneficiary, such subsequent recovery should nevertheless not be included again in the “recovered amounts”, because this would lead to overlap and double counting between the amounts reported.

¹ See the procedure to determine whether an irrecoverable amount shall be reimbursed to the Union budget or borne by the Member State's budget, as set out in Commission Delegated Regulation (EU) No xxx/2015 of xxx 2015.

Where the irregular expenditure is left in the programme pending the outcome of the recovery proceeding, the programme authorities will take action under national law to effectively recover undue amounts from the beneficiary. Recovery from the final beneficiary may be achieved through:

- repayment to the programme authorities by the beneficiary of the amount received unduly;
- offsetting, whereby the amount to be recovered is deducted from a subsequent payment due to the beneficiary.

Withdrawals and recoveries can only be made in relation to irregular amounts which had been previously included in certified accounts submitted to the Commission. For this reason, as regards the first accounts for the period 2014-2020 to be submitted by 15 February 2016, no information is to be submitted on withdrawals, recoveries, amounts to be recovered or irrecoverable amounts.

3. SUBMISSION OF INFORMATION ON AMOUNTS WITHDRAWN AND RECOVERED DURING THE ACCOUNTING YEAR (APPENDIX 2 OF ANNEX VII TO CIR)

The information at priority level² on amounts withdrawn or recovered during the accounting year have to be submitted to the Commission using the model set out in Appendix 2 of Annex VII to CIR 1011/2014. See table below.

Priority	WITHDRAWALS		RECOVERIES	
	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)	(C)	(D)
Priority (category of region/type of intervention (YEI) when applicable)	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

3.1. Explanations on columns (A) and (B) of Appendix 2

The 'withdrawals' columns A and B of Appendix 2 must be used for amounts withdrawn, keeping in mind the distinction between withdrawal and recovery, as explained in section 2 above.

3.1.1. Column A

Column A of Appendix 2 contains the total eligible expenditure withdrawn during the accounting year which was initially considered eligible and that had been previously included in certified accounts. **An amount withdrawn at the level of the CA after the submission of the final payment claim and before the submission of the accounts to the Commission is not to be reported in Appendix 2** but gives rise to explanations on

² Depending on the calculation base, the co-financing rate at priority axis should be applied to total or public expenditure to calculate the fund contribution. In this respect, the financing plan to be considered is the one valid at the time of the submission of the final interim payment application for a given accounting year.

the differences to be provided in the comments column of Appendix 8 of Annex VII to CIR (the appendix on reconciliation of expenditure)³.

3.1.2. Column B

The figure in column B of Appendix 2 is the actual public expenditure corresponding to the total eligible amount of expenditure (as defined in Article 2 (15) of the CPR). In some cases (simplified cost options – e.g. employment aid scheme), the total eligible amount can result from the public expenditure, in which case the total eligible amount equals the public expenditure.

3.2. Explanations on columns (C) and (D) of Appendix 2

The 'recoveries' column must be used for amounts recovered during the accounting year, keeping in mind the distinction between withdrawal and recovery, as explained in section 2 above.

3.2.1. Column C

Column C contains the total eligible expenditure which corresponds to the irregular amounts detected and recovered during the accounting year and that had been previously certified in accounts submitted to the Commission. This is a cumulative figure for a given accounting year.

In practice, as recoveries concern recovery of public support, the amount of total expenditure (C) derives from column (D) and should be interpreted as the amount of total expenditure corresponding to the public support effectively recovered from beneficiaries during the accounting year.

3.2.2. Column D

The "corresponding public expenditure" referred to is the amount of public support (EU and national funds) recovered from beneficiaries.

4. SUBMISSION OF INFORMATION ON AMOUNTS RECOVERED DURING THE ACCOUNTING YEAR PURSUANT TO ARTICLE 71 CPR - DURABILITY OF OPERATIONS (APPENDIX 4 OF ANNEX VII TO CIR)

Priority	RECOVERIES	
	Total eligible amount of expenditure (A)	Corresponding public expenditure (B)
Priority (category of region/type of intervention (YEI) when applicable)	<type="Cu" input="M">	<type="Cu" input="M">

Article 71 of the CPR relates to the requirement of durability of operations. In case of non-respect of this requirement, the sums unduly paid in respect of the operation shall be recovered by the Member State in proportion to the period for which the requirement has not

³ See also the Guidance note on preparation, examination and acceptance of accounts

be been fulfilled. The information on amounts regarding recoveries effected pursuant to Article 71 must be submitted to the Commission using the model set out in Appendix 4 of Annex VII to CIR 1011/2014 and is exclusive of the amounts reported in Appendix 2 of Annex VII to CIR 2011/2014.

5. SUBMISSION OF INFORMATION ON AMOUNTS TO BE RECOVERED AS AT THE END OF THE ACCOUNTING YEAR (APPENDIX 3 OF ANNEX VII TO CIR)

Priority	Total eligible amount of expenditure (A)	Corresponding public expenditure (B)
Priority (category of region/type of intervention (YEL), when applicable)	<type="Cu" input="M">	<type="Cu" input="M">

The information at priority level on amounts to be recovered as at the end of the accounting year have to be submitted to the Commission using the model set out in Appendix 3 of Annex VII to CIR 1011/2014.

The amounts reported as to be recovered (also referred to as "pending recoveries") relate to amounts previously certified in the accounts, or which have been included in the final payment claim of the last accounting year, for which recovery orders have been issued to the beneficiaries, but which have not yet been reimbursed by the beneficiaries as at the end of the accounting year.

Thus, information on amounts to be recovered as at the end of the accounting year are distinct from the amounts reported under Appendix 2 (amounts withdrawn and amounts recovered during the accounting year) and Appendix 4 (on amounts recovered during the accounting year pursuant to Article 71 CPR (durability of operations)) above.

The information reported in Appendix 3 derives from the debtor's ledger of the CA. It shows the situation at the end of the accounting year. Therefore the split by accounting year of declaration of the amounts to be recovered is to be provided for audit trail purposes.

5.1. Explanations on columns (A) and (B) of Appendix 3

5.1.1. Column A

In column A of Appendix 3, the total eligible amount of expenditure to be recovered is to be reported cumulatively. This means that amounts which were reported as pending recoveries under previous accounting periods, should again be included as pending recoveries (i.e. amounts to be recovered) for the accounting period in question, unless they have been recovered (in which case they should be reported as recovered) or unless they are irrecoverable (in which case they should be reported as irrecoverable amounts).

It should be mentioned that the amounts to be recovered pursuant to Article 71 (durability of operations) as at the end of the accounting year should also be included in this table.

Pending recoveries may, after the national authorities have sought to pursue all the recovery possibilities available through the national institutional and legal framework, be

considered irrecoverable. Whenever this is the case, such irrecoverable amounts should no longer be reported under amounts to be recovered as at the end of the accounting year in Appendix 3 but must be reported as irrecoverable amounts as at the end of the accounting year (in Appendix 5 – see below under section 6).

5.1.2. Column B

The "corresponding public expenditure" referred to in column B of Appendix 3 is the corresponding amount of public support to be recovered from beneficiaries.

6. SUBMISSION OF INFORMATION ON IRRECOVERABLE AMOUNTS AS AT THE END OF THE ACCOUNTING YEAR (APPENDIX 5 OF ANNEX VII TO CIR)

Priority	IRRECOVERABLE AMOUNTS		
	Total eligible amount of expenditure (A)	Corresponding public expenditure (B)	Comments (Obligatory) (C)
Priority (category of region/type of intervention (YEI), when applicable)	<type="Cu" input="M">	<type="Cu" input="M">	<type="S" maxlength="1500" input="M">

The statement on irrecoverable amounts at priority level as at the end of the accounting year, relating to irregular amounts which were previously certified in accounts submitted to the Commission, or which have been included in the final payment claim of the last accounting year, must be transmitted to the Commission using the model set out in Appendix 5 of Annex VII to CIR 1011/2014. The amounts to be reported are not cumulative year-on-year: this means that irrecoverable amounts already reported in previous accounts should not be included in the accounts for the current accounting period, as they will have been cleared in accounts under previous years (see section 8 below).

As regards irrecoverable amounts reported in Appendix 5, Member State are responsible for reimbursing the amount concerned to the budget of the Union, unless it has made a request by 15 February to the Commission pursuant to the procedure foreseen under Commission Delegated Regulation (EU) No xxx/2015 of xxx 2015 that the Union budget bears its share of the financial consequences.

As indicated in Appendix 5, the comments section in the last column is obligatory. It is recommended that the comments column includes information on the aggregate irrecoverable amounts at priority axis which, in the view of the Member State, should be borne by the Union budget. It is also possible to include further comments supporting the request.

The submitted information on irrecoverable amounts in Appendix 5 at priority level is for information purposes only and does not liberate Member States from the obligation to reimburse an irrecoverable EU contribution to the Union budget. In order to make a request to the Commission that the irrecoverable amounts should not be reimbursed to the Union budget, Member States must initiate a separate parallel procedure for which the rules have been set out in CDR (EU) No xxx/2015 of xxx 2015 (see guidance in section 8 below).

7. ADVICE ON COMPLETION OF ANNEX VII TO CIR 1011/2014

7.1. General

7.1.1. Information to be submitted at priority level

All the amounts entered into the appendices of Annex VII of CIR 1011/2014 of the accounts are aggregated at the level of each priority and, where applicable, category of regions/type of intervention for YEI.

7.1.2. Required format

All figures are introduced in Euro, with maximum two decimals.

7.1.3. Corrections made for technical reasons or clerical mistakes

Corrections on previously certified accounts made for technical reasons or clerical mistakes should not be included in the reporting on withdrawn and recovered expenditure, pending recoveries and irrecoverable amounts. Such corrections should always be made and communicated to the Commission, but are not to be disclosed in this reporting since they correspond to neither withdrawals nor recoveries.

As a general rule, negative corrections thus reducing the expenditure declared under the final interim payment application could be done in the accounts. However positive corrections should be corrected in a subsequent interim payment application and not in the accounts.

7.1.4. Split of amounts withdrawn and recovered during the accounting year by accounting year of declaration of the expenditure

Accounting records maintained at the level of the CA should allow factual and temporal reconciliation of all the amounts reported in the Appendices of Annex VII to CIR.

With respect to the temporal reconciliation the CA should be able to determine the link between the irregular expenditure and the related accounting year. For instance, if in the year N+1 the managing authority withdraws or recovers expenditure certified in the accounts for accounting year of year N then related ineligible expenditure should be reported among the amounts corrected in relation to accounting year of N (see sub-tables: "Split of amounts withdrawn and recovered during the accounting year by accounting year of declaration of the corresponding expenditure).

7.1.5. Total/Public

When completing the appendices of Annex VII of CIR, the CA always provides the total and the public amounts. Missing data in a column may lead to delays in the acceptance of accounts by the Commission.

7.1.6. Interest

According to Article 122(2) CPR, Member States shall recover amounts unduly paid, together with any interest on late payment. Default interest is normally charged if repayments are made after the deadline set in the recovery order. Such interest earned on account of late payment should be added to the withdrawn or recovered amounts.

7.2. Exclusion from the accounts of amounts related to payment applications made during the accounting year

7.2.1. Assessment (finalised or not finalised) of legality and regularity of expenditure after the submission of the final interim payment application by 31 July in year N-1 and before the transmission of the accounts (by 15 February in year N)

Amounts which have been included in the final interim payment application of an accounting year may be subject to assessment of the legality and regularity of expenditure, after the submission of the final interim payment application and before the transmission of the accounts on 15 February in year N.

a) If the assessment of the legality or regularity *has been finalised* before the transmission of the accounts to the Commission (15 February in year N) the following scenarios are possible:

- if the amounts are found to be eligible they can be included in the accounts.
- if the amounts are found not to be eligible, they should be excluded from the accounts and the adjusted amounts should be reported in Appendix 1 of the accounts and will be taken into account for the calculation of the balance of the accounts by the Commission.

b) If the assessment of the legality or regularity *has not been finalised* (cf. Article 137(2) CPR) before the transmission of the accounts to the Commission (15 February in year N), these amounts should not be included in the accounts and will therefore not be taken into account for the calculation of the balance of the accounts.

Following the results of the assessment, the following two scenarios are possible:

- the amounts found to be eligible may be included in an application for interim payment in a subsequent accounting year according to Article 137(2) CPR.
- if the amounts are found to be ineligible, they should not be included in the programme expenditure.

7.3. Withdrawal of amounts which were found to be irregular after the submission of the accounts.

According to Art 139 (10) CPR, Member States may replace irregular amounts which are detected after the submission of the accounts, unless the Commission itself has first concluded on the irregularity of that expenditure by virtue of point c) Article 144(1). Should the Commission detect the irregularity before the Member State, Articles 144 and 145 on financial corrections will apply.

For instance, assuming that an irregularity is detected by the Member State in March 2017 after the submission of the accounts by 15 February 2017 (in relation to expenditure certified under the accounting period 01/07/2015 – 30/06/2016), the following corrective steps should be taken by the Member State:

1. Member States must withdraw an equivalent amount of expenditure from the following interim payment application (for instance in June 2017) and may replace it with new regular expenditure.

2. The corresponding accounts (01/07/2016 – 30/06/2017) must reflect these adjustments accordingly (recording of withdrawal of irregular amount in Appendix 2 and recording of regular expenditure in Appendix 1, as relevant).

A similar example when the recovery options are used by a Member State is illustrated under section 7.4.1 a) below.

7.4. Issues related to recovery of amounts which were found to be irregular after the submission of the accounts.

7.4.1. Example: the corresponding expenditure has been declared under Appendix 1 of accounts (for instance 01/07/2015 – 30/06/2016)

a) If an amount which was previously certified in accounts to the Commission is recovered (for instance in September 2017), it should be deducted from a subsequent payment application (for instance in December 2017) and reported under Appendix 2 of the accounts to the related accounting period under which the recovery took place (01/07/2017 – 30/06/2018 and relating to accounts to be submitted by 15/02/2019).

b) If the amount remains still to be recovered (as at 30/06/2018 for instance), it should be reported under Appendix 3 of the accounts related to the accounting period under which the recovery is found pending (01/07/2017 – 30/06/2018 and relating to accounts to be submitted by 15/02/2019). If an amount remains to be recovered across several successive accounting periods, it should be repeatedly declared under each set of accounts.

c) If the amount, despite recovery efforts (see scenario b) above), cannot be recovered and it is considered irrecoverable (for instance as at March 2018), it should be declared in Appendix 5 under the accounts in relation to the accounting period under which the irrecoverability was established (01/07/2017 – 30/06/2018 and relating to accounts to be submitted by 15/02/2019). The outcome of the assessment by the Commission on irrecoverable amounts that follows a specific time line (the Commission decision known by October 2019) can be that:

- the irrecoverable amount must not be reimbursed to the Union budget, because the Commission has concluded that there is no fault or negligence on the part of the Member State (see the conditions and procedures to be applied to determine whether amounts which are irrecoverable shall be reimbursed by Member States under section 9 below).

- or, if the irrecoverable amount is to be borne by the Member State's budget, then it should be withdrawn from the following payment application submitted by the Member State (in December 2018 for example) and reported under Appendix 2 (withdrawals) of the corresponding accounts (accounts for 01/07/2018 – 30/06/2019 and relating to accounts to be submitted by 15/02/2020).

Default interest could be charged by Member State when the recovery is implemented after the deadline set out in the recovery order. Such interest earned should be added to the amount deducted from the expenditure declared to the Commission.

8. CONDITIONS AND PROCEDURES TO BE APPLIED TO DETERMINE WHETHER AMOUNTS WHICH ARE IRRECOVERABLE SHALL BE REIMBURSED BY MEMBER STATES

CDR (EU) No xxx/2015 of xxx 2015 sets out the conditions and procedures to be applied to determine whether amounts which are irrecoverable shall be reimbursed by Member States:

where a Member State considers that an irregular amount which was previously included in certified accounts submitted to the Commission is irrecoverable, and where it considers that this amount should not be reimbursed to the Union budget, the CA shall make a request to the Commission. Such requests can only be applicable to amounts previously certified in accounts submitted to the Commission. Regarding amounts below EUR 250 in contribution from the Funds that a Member State may decide not to recover, please section 10 below.

The CA must submit the request **at the level of each operation** in the format set out in Table 1 of Annex 1 to the aforementioned CDR by 15 February in SFC (i.e. by the same deadline as for the submission of the accounts).

On receipt of such a request in SFC, the Commission services will then review each case in the table, also taking into account any specific circumstances and the institutional and legal framework of the Member State. **The Delegated Regulation contains a list of elements indicating fault or negligence on the part of the Member State.** This list is only indicative and non-exhaustive. The Delegated Regulation indicates that other elements which are not listed could be taken into account if they indicate fault or negligence.

Following this assessment, by 31 October the Commission will either:

- a) request the Member State in writing to submit further information on the administrative and legal measures taken to recover any Union contribution unduly paid to beneficiaries; or
- b) inform the Member State in writing about their intention to open an enquiry or request that the Member State continue its recovery procedure.

In case the Commission has not acted in either way by 31 October, the Union contribution is not to be reimbursed by the Member State and the irrecoverable amount is shared between the national and EU budgets.

For the purpose of calculating an irrecoverable amount to be reimbursed by the Member State, the co-financing rate at priority level, as laid down in the financing plan in force at the time of the request, shall apply. If the irrecoverable amount is to be borne by the Member State's budget, then it should be withdrawn from the following payment application submitted by the Member State (see also the example under section 8.3.1 above)

9. AMOUNTS A MEMBER STATE DECIDES NOT TO RECOVER AND WHICH DO NOT EXCEED EUR 250 IN CONTRIBUTION FROM THE FUNDS

Regarding amounts below EUR 250 in contribution from the Funds that a Member State may decide not to recover, another procedure applies in line with Article 122(4) 4th subparagraph of the CPR.

Where the Member State decides not to recover **such amounts** that relate to an individual irregular expenditure item, it is requested to provide for information purpose only the aggregate amount of the Funds contribution that was not recovered. This information is at priority level (not at operation level), using Table 2 of Annex 1 of Commission Delegated Regulation (EU) No xxx/2015 of xxx 2015. Such amounts need not be reimbursed to the budget of the Union. The data must be provided by 15 February in SFC (i.e. by the same deadline as for the accounts).

No assessment of possible fault or negligence of the Member State regarding amounts below EUR 250 in contribution from the Funds will be carried out by the Commission.

Amounts below EUR 250 in contribution from the Funds should be included in Appendix 1 of the accounts but need not be reported in Appendix 5 of Annex VII to CIR 1011/2014, since such de minimis amounts which a Member State decided not to recover, are not categorised as irrecoverable amounts per se.

With regard to programmes under the European territorial cooperation goal as governed by Regulation (EU) No 1299/2013 of the European Parliament and of the Council⁴ ('ETC programme'), it is for the Member States and third countries participating in a given ETC programme to decide that neither the lead beneficiary nor the programme's managing authority are obliged to recover an amount unduly paid which does not exceed EUR 250, not including interest, in contribution from the Funds.

⁴ Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal, OJ L 347, 20.12.2013, p. 259.