



# Accounts Interact meeting Bucharest

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## Legal basis

- Ø Article 63 of Financial Regulation (2018/1046)
- Ø CPR 1303/2013 (Articles 137 to 139)
- Ø Implementing Regulation 1011/2014, model for accounts in Annex VII
- Ø Delegated Act on irrecoverable amounts (2016/568)



## Guidance from Commission

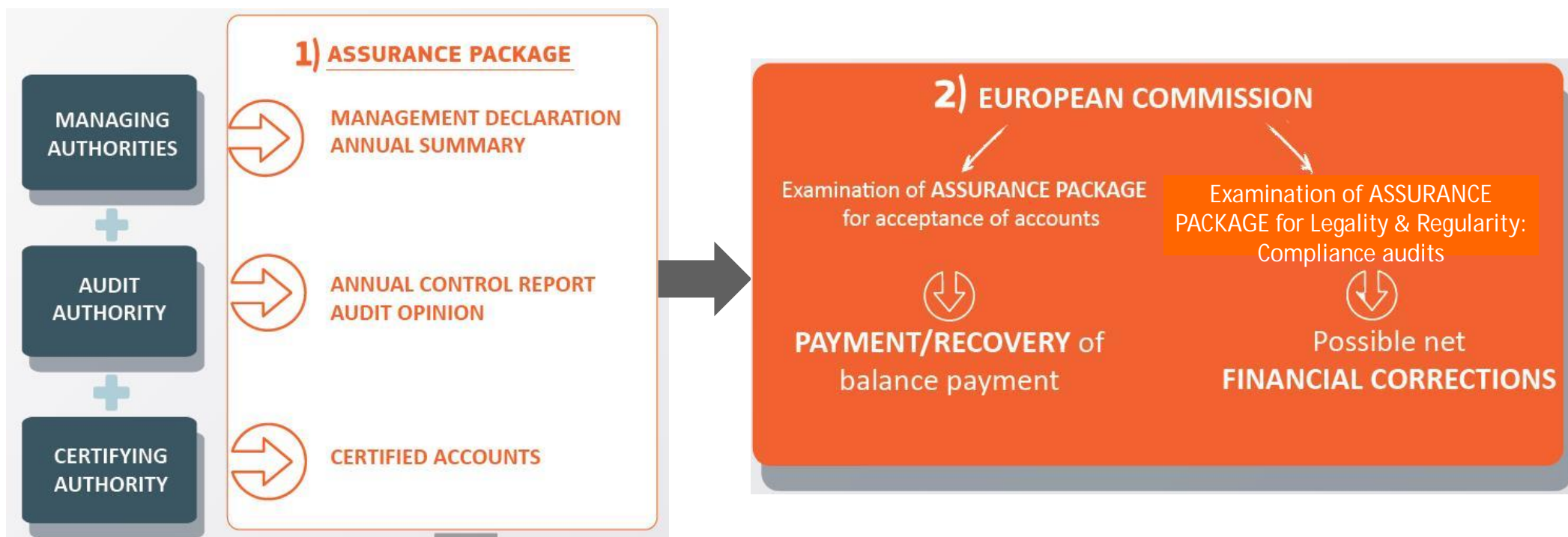
### 3 Guidance on accounts

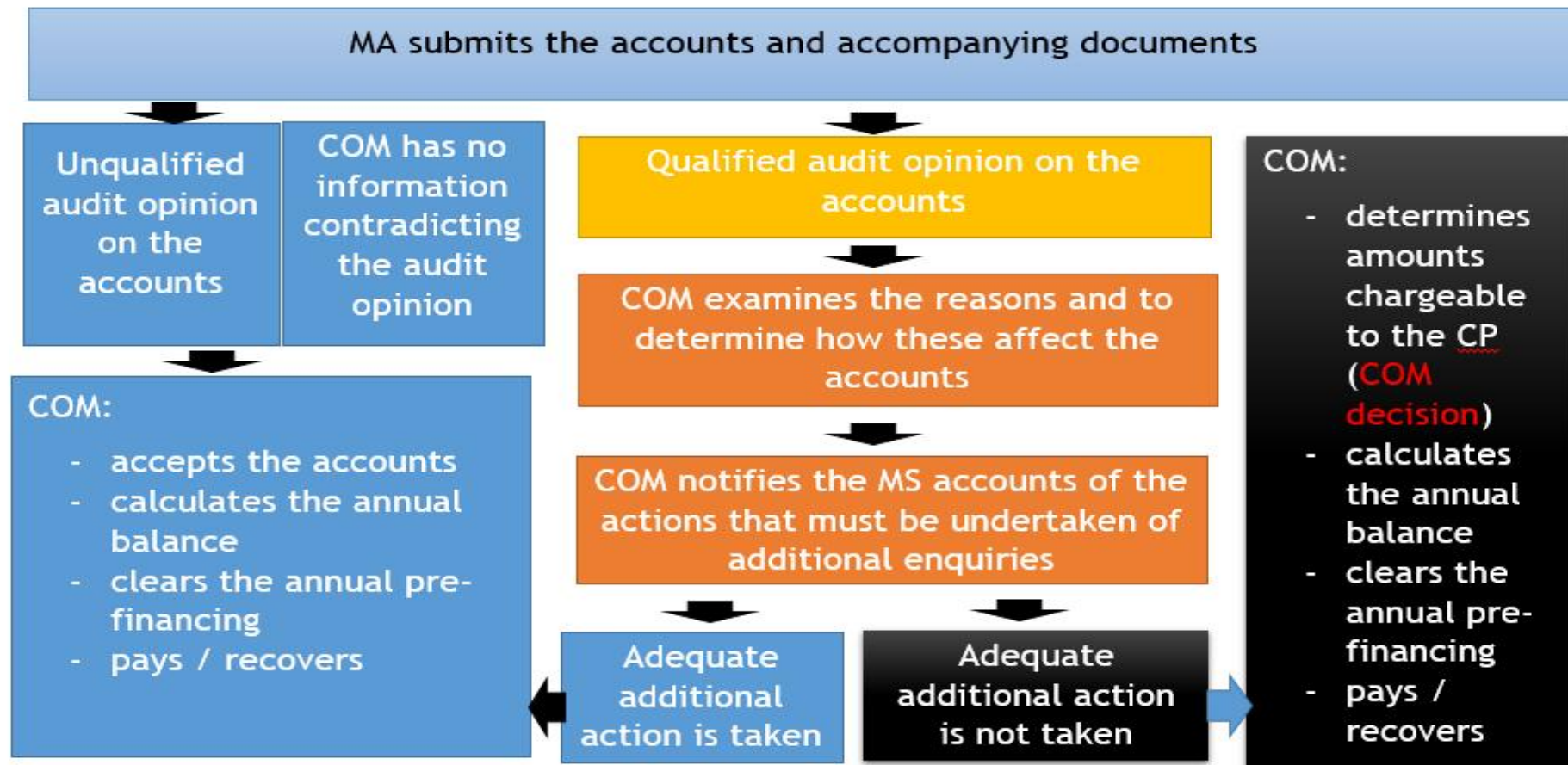
- ü Preparation, examination and acceptance of accounts (EGESIF\_15-0018)
- ü Withdrawals and recoveries (EGESIF\_15-0017)
- ü Audit on accounts (EGESIF\_15-0016)

[http://ec.europa.eu/regional\\_policy/en/information/legislation/guidance](http://ec.europa.eu/regional_policy/en/information/legislation/guidance)

Updates presented to EGESIF on 01/10/2018 to reflect the experience from 2 rounds of assurance package exercise

## Structure of MCS for 2014 - 2020







## Financial treatment of accounts – main steps

- Payment of annual pre-financing
- Accounts from Member States
- Commission decisions on accounts
- Treatment of open invoices (the withheld 10%)
- Initiation of recoveries (or payments)
- Possible offsetting against payments



# Designation of Authorities

- 11 designations still missing
- 8 for ETC
- 2 for ERDF/CF/ESF/YEI
- 1 for FEAD



## OP expenditure / accounting year 2015

- 272 OPs with no declared expenditure
- 34 OPs with declared expenditure (2 ETCs)
- 1 payment





## OP expenditure / accounting year 2016

- 125 OPs with no expenditure
- 181 OPs with declared expenditure (44 ETCs)
- 3 payments



## OP expenditure / accounting year 2017

- 24 OPs with no expenditure
- 281 OPs with declared expenditure (63 ETCs)
- 4 payments



## Acceptance of Accounts 2016-2017

429 assurance packages received, out of which

- ü 251 with expenditure
- ü 178 "zero accounts"

Assurance packages were returned for correction mainly for "clerical mistakes"

Decisions cover mainstream and ETC programmes per MS

All packages have been accepted by 31 May 2018

5 packages are accepted with follow-up in the next payment claim



## Feedback from assessment of assurance packages

- Ø *Lack of common understanding on how to apply provisions of amounts under ongoing assessment (Art 137.2), amounts should be deducted and only from accounts and not through interim payment claims*
  - Ø Clarification made in the updated Guidance notes
  
- Ø *Appendix 2 should contain only withdrawals link to irregularities*
  
- Ø *Need of alignment between reporting in Appendices 2 and 8 (last row) and the amount used for AA for the calculation of the RTER*
  
- Ø *Recoveries can only relate to amount certified in previous accounts*



## Feedback from assessment of assurance packages

- Ø *It should consistency between information in Annual Summary and in Appendix 8*
- Ø *Ensure the correct disclosure in the accounts of amounts corrected as result of audits of operations (to be used by AA for the calculation of the residual error rate)*

