

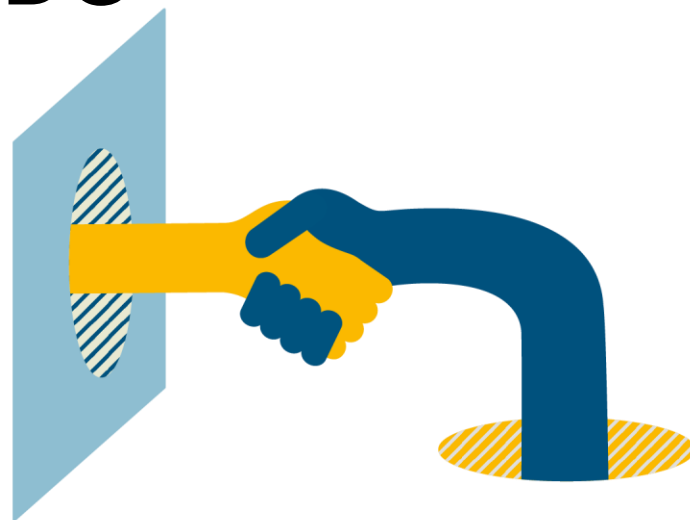
Other elements of financial Management of IPA CBC

Financial Management of IPA programme

18 - 19 October 2016 | Belgrade, Serbia

 @InteractEU

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Other novelties in financial management

- Payment to beneficiaries
- Retention of document
- Proportionality of the control
- Anti-fraud measures
- Minimum threshold for recoveries

Payment to beneficiaries



Art. 132.1 of the CPR

the payment to the beneficiary needs to be done within **90 days** from the submission of the application for payment

The deadline may be interrupted by MA when:

- The amount claimed is not due or the appropriate supporting documents, necessary for management verification have not been provided
- An investigation has been initiated in relation to the possible irregularity affecting the expenditure concerned.

Retention of documents

Art. 140 of the CPR

The MA shall ensure that all supporting documents regarding expenditure of operation of the total eligible **budget below 1 mEUR** are made available ... upon request for a period of **three years** from 31 December following the submission of the accounts in which the expenditure of operation is included



Retention of documents

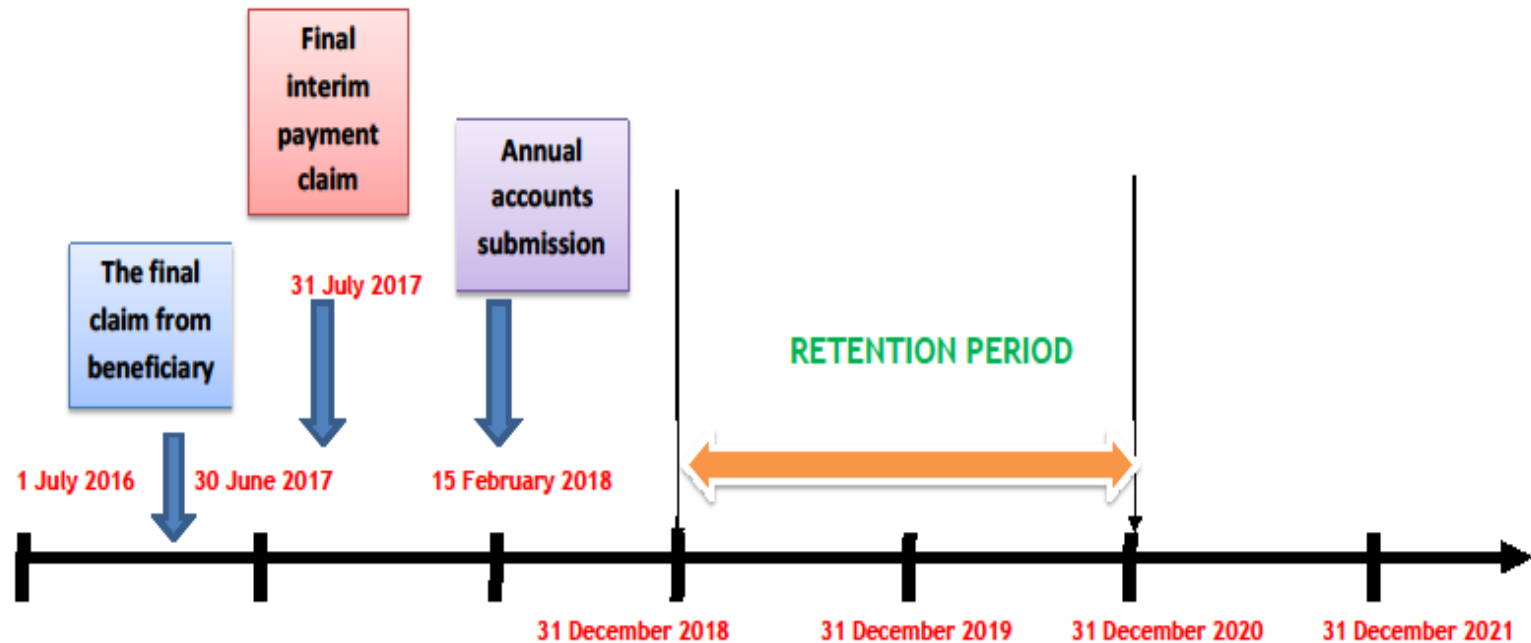
Art. 140 of the CPR

In case of operations of the total eligible **budget above 1 mEUR** all supporting documents shall be made available for **two years** from 31 December following the submission of the accounts in which the **final** expenditure of operation is included

MA can decide 2 years for all operations

The MA shall inform beneficiaries of the start date of period of retention.

Retention of documents



Proportionality of the control



Art. 148 CPR

- For projects **below EUR 200 000 only one audit** (in project's lifetime) by either AA or EC before the submission of the accounts for the accounting year in which the operation is completed - new
- For other projects no more than **one audit per year** by either AA or EC before the submission of the accounts for the accounting year in which the operation is completed - new
- **Exceptions:** specific risk of irregularity or fraud, evidence of serious deficiencies in the effective functioning of the management and control system

Fraud risk assessment and anti - fraud measures

EGESIF_14-0021-00 (Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures)

MA must:

- put in place minimum set of effective and proportionate anti-fraud measures
- carry out a fraud-risk assessment

AA must:

- verify that the MA's fraud risk assessment is credible
- provides a true and fair assessment of the risks and verify that adequate anti-fraud measures in place to mitigate risks



250 EUR threshold

(Art.122,CPR) **New**

MS may decide **not to recover** from a beneficiary an amount, not including interest, which does not exceed **250 EUR (de minimis amounts)**



250 EUR threshold

The threshold of EUR 250 is to be calculated by operation (following the definition set out in Article 2 of CPR) and accounting year.

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

Issues collected during registration

Hungary – Serbia

The irrecoverable amount:

Commission Delegated Regulation on the conditions and procedures to be applied to determine whether amounts which are irrecoverable shall be reimbursed by Member States

(EU) 2016/568

Conditions for determining fault or negligence on the part of the Member States

Any other questions ?



Cooperation works

All materials will be available on:

www.interact-eu.net

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