

Programme Closure 2014-2020

Impact of STEP Regulation

Checklist for Closure

Final Balance and Article 129 of CPR

Programme Closure STEP Regulation

Adopted
29 February 2024



Deadline for Eligibility of costs 31.12.2023
Did not change



Final accounting year 1.7.2023-30.6.2024
Did not change



Extended DL for submission of Final Payment Application and Closure Documents



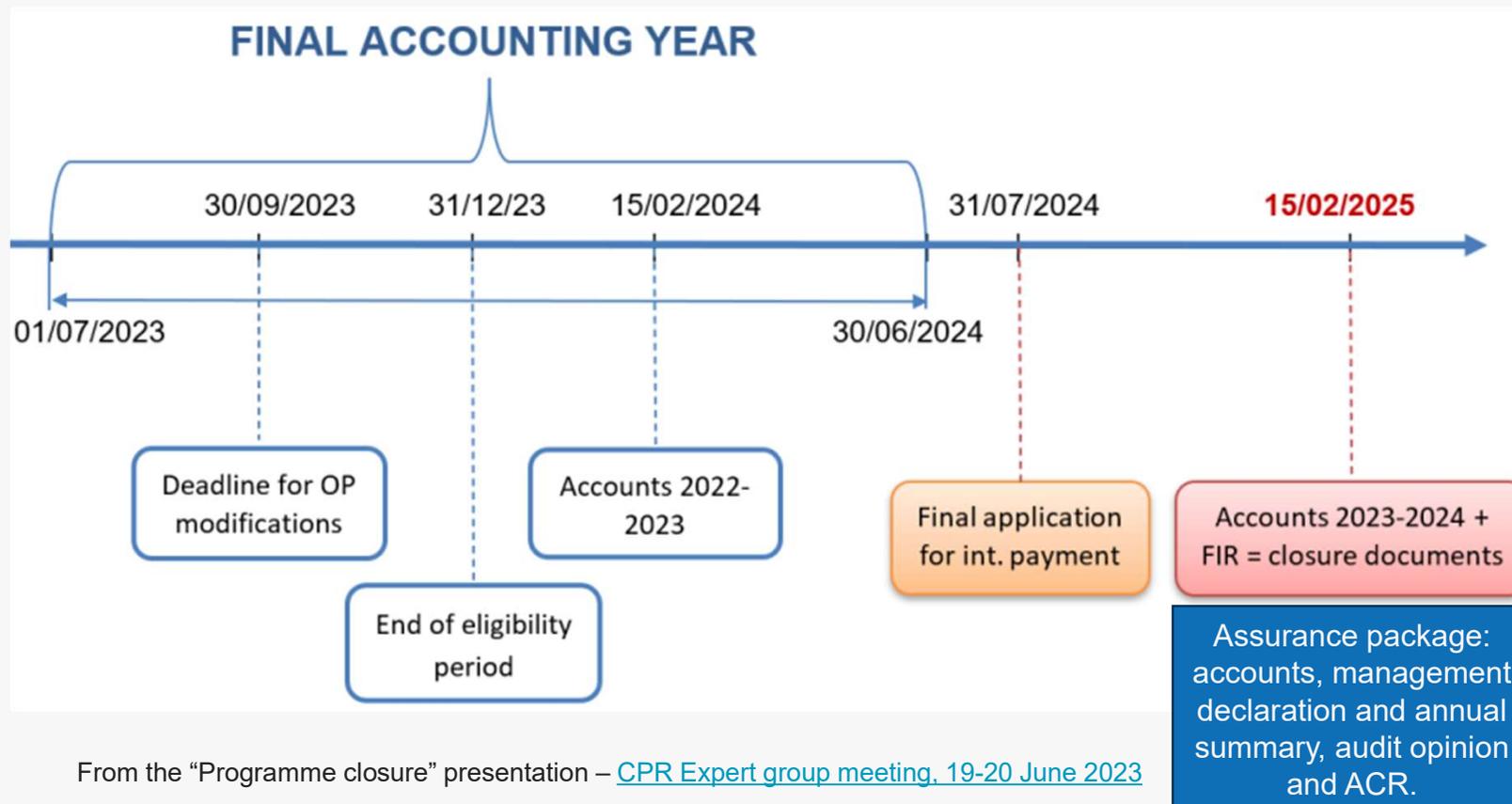
Amending Common provisions Articles 25a and 135 of 1303/2013

100% co-financing rate for the final accounting year

Art 25a(1b) CPR

- Applies to **all expenditure in the entire accounting year** – no differentiation per time period/payment application
- Not 'up to' 100% – no modulation, only **100%** can be requested
- **One or more priorities** – both non-TA and TA
- Can be **applied independently from extended STEP deadlines**
- Applies to ETC (not to IPA CBC (Art. 28 IPA IR) nor ENI CBC (Art. 12 ENI CBC IR))

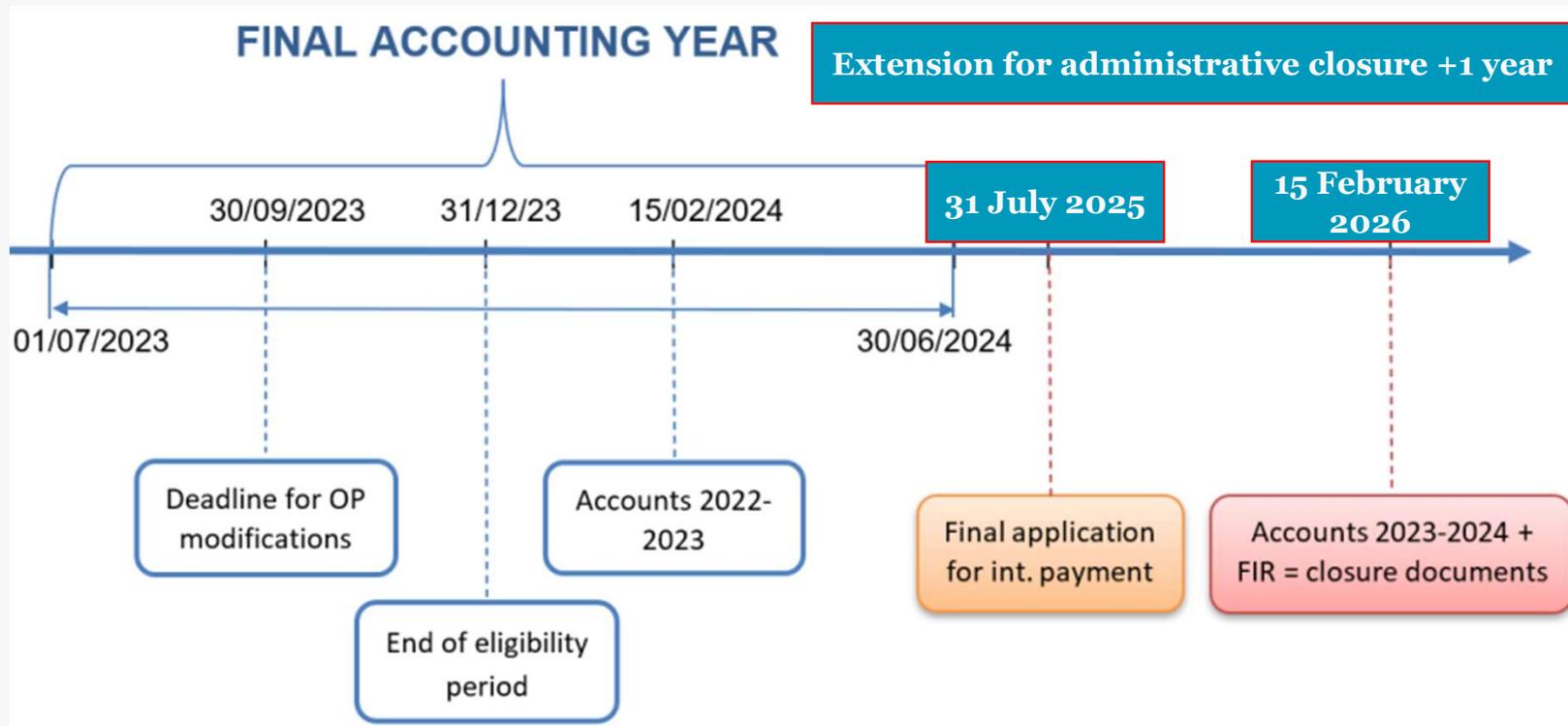
Timeline before (regular) submission of the closure documents



Timeline after (regular) submission of the closure documents



Timeline before (extended) submission of the closure documents



Timeline after (extended) submission of the closure documents

Extension for administrative closure +1 year



Deadlines for submission of the closure documents

2025 deadline?



- There is no longer an obligation to submit an assurance package by 15/02/2025 => **no Annual Control Report needed in 2025** either
- However, it is still possible to submit the final closure package by that date.
- EC will inform MS on the acceptance of **accounts submitted by 15/02/2025 by 31 May 2025**
- For **the rest** accounts submitted after this date, the deadline is **31 May 2026**

Impact on audit work (1/2)

For final accounting year expenditure can be certified and declared also after the end of the accounting year until the submission of

Final application of interim payment for the period July 2023 – (up to) June 2025

Multi-period sampling can be applied, as in other years, and assumed to be applied in case of “late closure” – periods freely decided by AAs

Impact on audit work (2/2)

No change in minimum coverage and sampling size formulas

One TER for the final accounting year covering the expenditure for period July 2023 – (up to) June 2025

Example: 1st sample incl. expenditure declared before June 2024 can be audited by July 2025, and another sample drawn after final interim payment claim to cover fully population

Checklist Preparednes for the closure

Template incl sections for:
 Managing Authority / Intermediate body
 Certifying Authority
 Audit Authority

**Planning and
resources**

**Eligibility of
expenditure**

**Programme
Indicators
(MA)**

**Final
Implementati
on Report
(MA)**

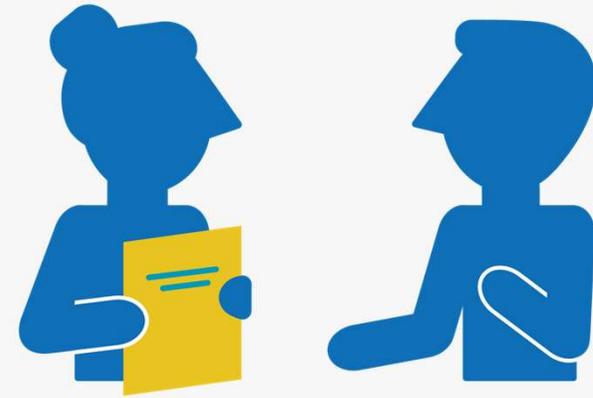
**Financial
management
at closure**

**Final Balance
and final
payment
claim (CA)**

**Audits
planned for
closure
activities (AA)**

**Follow-up and
other closure
activities (AA)**

Checking-in Plans for closure



“Regular” closure – Which programmes will aim for this?

“Late” closure – Which programmes are considering this option?

Co-operation with the MA & CA – How is it?

Calculation of the final balance

Task of the Commission

No template available

Retention

Annual pre-financing

Initial pre-financing

2020 accounts

15 % flexibility

Overbooking

Sums not paid out in 2023





Calculation of the final balance

Final balance amount should not exceed (Article 130(3)):

At the level of priority per Fund: by more than 15%, the contribution from the Funds for each priority as set out in the EC decision approving the programme;

At the level of the programme: the eligible public expenditure declared (capping to 100% submitted payment applications) or the contribution from each Fund to each programme as set out in the EC decision approving the programme,

whichever is lower.



Calculation of the final balance

Eligible public expenditure and Article 129 CPR

Public expenditure paid to the beneficiary = EU-funds support + all kinds of national resources too (as per Article 2(15) CPR)

Programme authorities must ensure that by the closure of the operational programme **the amount of public expenditure paid to the beneficiaries is at least equal to the contribution from the Funds paid by the Commission** to the Member State/Programme.

The CA must ensure that in its calculations for the final accounts, compliance with Article 129 of the CPR is respected. The AA is required to confirm the **assurance obtained for compliance with Article 129 of the CPR** in the final control report.

Programme Closure 2014-2020

Support available

Guidance for Interreg and IPA at [Interact | Programme closure 2014-20](#)
and for ENI CBC from TESIM

Supporting materials: Closure Guidelines (updating ongoing), Q&A documents and Webinar materials from Sept 2022

Checklist Preparedness for the closure

Floor is open for discussion

