

# CA & BAF network meeting

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## Closure of 2014-2020

State of Play of Implementation

Hot topics & common questions



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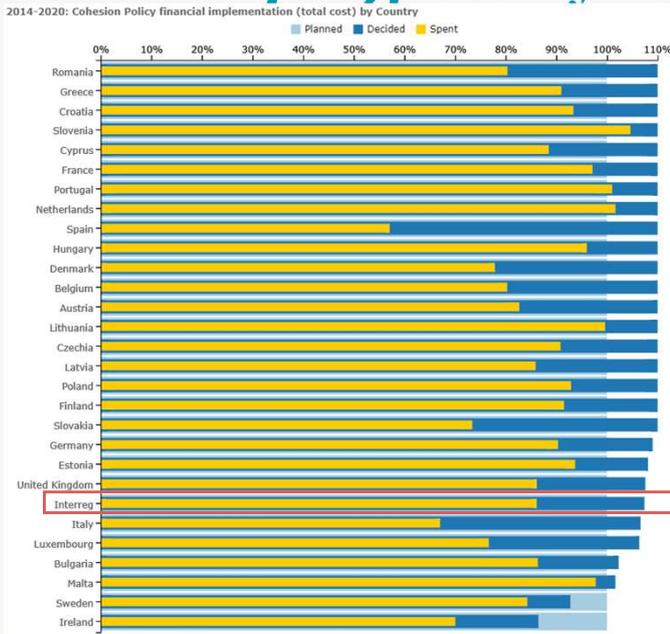
# Where are we with the 2014-2020 period?

10th accounting year – last one!

- 1 July 2023 – 30 June 2024 - 10th accounting year
- 31 December 2023 – final date for the eligibility of expenditure on the ground (N+3) – *deadline for projects to incur all costs*
- Programmes can pay later – Article 21(2) of the Interreg Regulation:
  - shall ensure that a beneficiary receives the total amount of eligible public expenditure due in full and no later than 90 days from the date of submission of the payment claim by the beneficiary". The payment deadline to the beneficiaries can be interrupted in the cases provided in Article 132(2) CPR.



# Financial progress by country



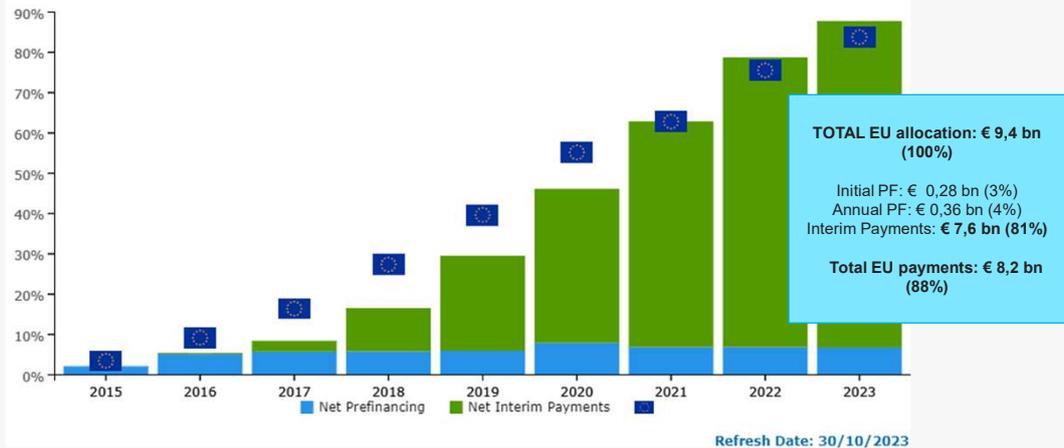
Planned: € 12,6 bn (100%)  
 Decided: € 13,6 bn (107%)  
**Spent: € 10,9 bn (86%)**  
 \*% of planned

EU average spent  
 – 85%



## Total EU payments (Interreg)

ESIF 2014-2020: Total EU payments all ESI Funds – time series cumulated to the end of each year (daily update):  
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## Programme Closure 2014-2020

### Available resources to support closure:

- [EC closure guidance](#) – for Interreg and IPA-II programmes (latest version – 14 December 2022, **will be modified after STEP is adopted**)
- EC closure guidance for ENI programmes – draft available
- [Interact programme closure event](#) (Sep 2022) – material + Q&A document
- 2 Q&A documents from the EC



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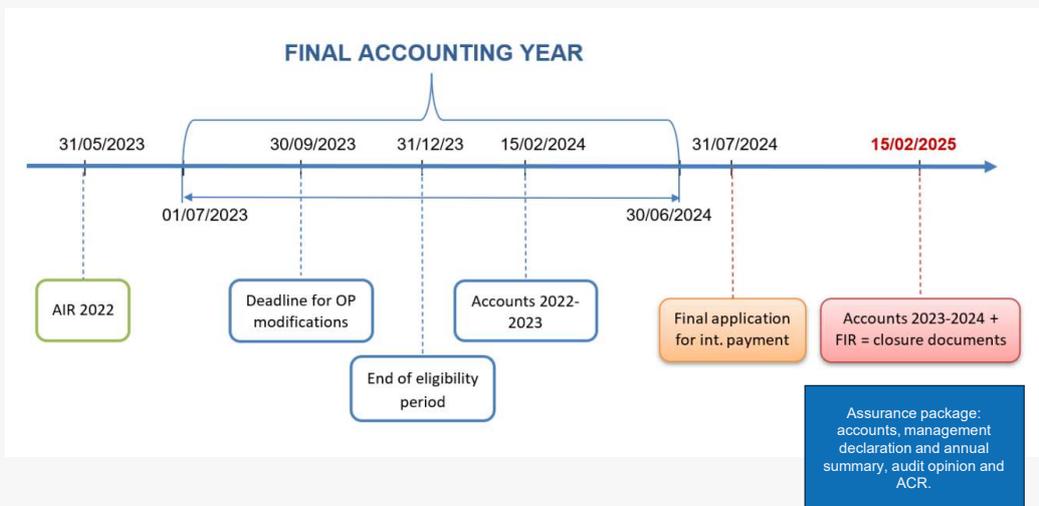


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# Programme Closure 2014-2020 Timeline



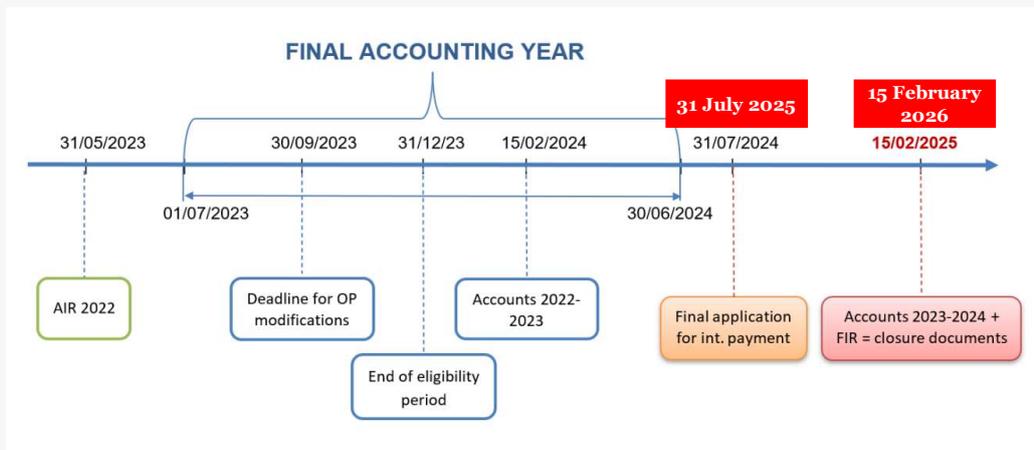
# Timeline before submission of the closure documents



# Timeline **after** submission of the closure documents



# Timeline **before** submission of the closure documents – Extension for administrative closure of 2014-2020\* - +1 year



## Timeline **after** submission of the closure documents

### Extension for administrative closure of 2014-2020\* - +1 year



## Early closure

### 3 Interreg programmes

Bavaria – Austria, Estonia – Latvia, Central Baltic

Final accounting year – 2022-2023

Deadline for closure documents – 15 February 2024



## Programme closure 2014-2020 – few clarifications

- In case of an early closure (with the accounting year 1 July 2022 – 30 June 2023), the AIR due in May 2024 is not required
  - Article 111(1) CPR: AIR due every year, incl. 2023
- FIR – same structure as AIR but with annexes (I-III)
- The last transmission of financial data is made together with the final implementation report (Annex V, section 3.4 of the Commission Implementing Regulation (EU) 2015/207)
- New Q&A from EC expected + but no template for calculation of the final balance to be expected



[Interact's seminar on programme closure](#)

## Programme Closure 2014-2020 Overbooking and 15 % flexibility

- Per priority
- Overbooking also used to cover recoverable amounts
- 15% flexibility only available in the final accounting year
- Flexibility if there is underspending in another priority, the maximum programme allocation cannot be exceeded

## Programme Closure 2014-2020 Calculation of the final balance



Clearance of **initial & annual pre-financing** (incl. REACT-EU)  
by OP/Fund/CoR

**2020 accounts:** amounts cleared or recovered

**15% flexibility** by Priority, per Fund, per CoR

**Overbooking** – only if declared in final accounting year

## Programme Closure 2014-2020 Calculation of the final balance



- For the final accounting year (as for any other year), the EC will reimburse 90% of the amount claimed by applying the co-financing rate for each priority
- After the amount chargeable to the Fund is calculated, the EC will clear first the annual and then the initial pre-financing, amounts recoverable but not recovered by the EC for the accounts submitted in 2020 (cleared or recovered) – CRII Regulation.
- 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.

## Programme Closure 2014-2020 Clarifications on Article 129



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.

- Article 129 CPR refers to the amount of public expenditure (as defined in Article 2(15) of the same regulation) paid to the beneficiaries on the basis of their payment claims.
- The CA should ensure that, in its calculations for the final accounts, compliance with Article 129 of the CPR is respected.
- **Public expenditure received by the beneficiary = EU-funds support + all kinds of national resources too (as per Article 2(15) CPR)**

## Programme Closure 2014-2020 Previous Open Accounting Years



**Q: What to do with ongoing assessments of previous accounting years that are not closed before closure?**

**A:** If ongoing assessments were deducted from previous accounting years, they can be re-introduced by July 2024 if clear.

## Programme Closure 2014-2020 Column C



**Q: What is the EC going to do with the column C of final accounts (payments to beneficiaries), especially if payments are lower than ERDF because of different co-financing rates?**

**A: The EC will check the cumulative amounts at Programme level, not on priority level. So, there is a small room for programmes to maneuver.**

## Upcoming events



- 9 November – Event for Small Project Fund
- 28 -29 November – Annual Event for Simplified Cost Options
- 5 – 7 March – Interreg Knowledge Fair
- *April 2024 – In situ Network meeting of CAs and BAFs*

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## Contact us @

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[Thematic network on Certifying Authorities and Accounting Function \(interact-eu.net\)](http://interact-eu.net)



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## Cooperation works

All materials will be available on:  
[Interact website / Library](#)

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