

FICHE NO 5B

**IMPLEMENTING ACT SETTING OUT THE MODEL OF THE
ACCOUNTS**

Version 1 –3 April 2013

Regulation	Article
Common Provisions Regulation (CPR)	Article 128 (3) – Uniform conditions on the model for the accounts

This document is provisional, without prejudice to the on-going negotiations in the Trilogues between the European Parliament and the Council (in line with the principle that "nothing is agreed until everything is agreed"). This document is a draft that shall be adjusted following the expert meeting.

It does not prejudge the final nature of the basic act, nor the content of any delegated or implementing act that may be prepared by the Commission.

1. EMPOWERMENT

Article 128(3) of the CPR sets out that:

"The Commission shall adopt, in order to lay down uniform conditions, implementing acts, in accordance with the examination procedure referred to in Article 143(3), setting out the model for the accounts."

This document is based on the most recent Presidency compromise text and is a provisional text, without prejudice to the on-going negotiations (in line with the principle that "nothing is agreed until everything is agreed").

This fiche covers the rules for the content of the accounts for cohesion policy only. It does not cover the rules applied to EAFRD and the EMFF.

2. MAIN OBJECTIVES AND SCOPE OF THE IMPLEMENTING ACT

The model for the accounts shall set out uniform conditions for the presentation of information necessary to prepare the accounts. These conditions should ensure that information included in the accounts is consistent, comparable and can, where necessary, be aggregated.

3. MAIN ELEMENTS OF THE IMPLEMENTING ACT

The implementing act will mirror the structure of the accounts set out in Article 128 of the CPR.

4. MAIN CHANGES COMPARED TO THE PERIOD 2007-2013

- The Commission reimburses as interim payments 90% of the amount resulting from applying the co-financing rate for the priority axis. In case of multi-fund and multi category of region priority axis there will be multiple co-financing rates for the priority axis.
- An annual pre-financing is paid and cleared on yearly basis (from 2016 until 2022).
- The capping of cumulative total of payments to 95% is not applicable for 2014-2020 programming period.
- In the programming period 2007-2013 the expenditure was declared cumulatively for the whole programming period. The accounts were kept at national level and the programme closure involved a closure declaration assessing the validity of the application for payment of the final balance and the legality and regularity of the transactions covered by the final statement of expenditure.
- In the programming period 2014-2020 the expenditure is declared cumulatively **for the accounting year**. The accounting year is 1 July – 30 June, however the

first accounting year runs from 1 January 2014 to 30 June 2015. The accounts are examined and accepted annually. The Member States shall submit their accounts covering the previous accounting year annually in February to the Commission. The Commission shall examine the completeness, accuracy and veracity of the accounts. On basis of the accepted accounts the Commission shall calculate the amount chargeable to the Funds and the consequent adjustments in relation to the payments to the Member States concerning the accounting year. This calculation takes into account the amounts in the accounts, the amount of interim payments paid and the annual pre-financing paid.

5. ANNEX: DRAFT MODEL FOR THE ACCOUNTS

DRAFT

**ACCOUNTS FOR ACCOUNTING PERIOD 01/07/20__⁽¹⁾
- 30/06/20__**

EUROPEAN COMMISSION

..... Fund concerned⁽²⁾

Name of Operational Programme:

Commission Decision:of.....

Commission reference (CCI) No:

Version of the accounts:
.....

Date of submission of the
accounts.....

National reference (optional):

⁽¹⁾ The first accounting year starts on 1 January 2014.

⁽²⁾ If a programme concerns more than one fund, the accounts should be sent separately for each fund.

CERTIFICATE

I, the undersigned, [NAME IN CAPITALS, POSITION]

representing the certifying authority

hereby certify that all expenditure included in the attached statement complies with the criteria for eligibility of expenditure set out in Article 55 of Regulation (EC) No and has been paid in the implementation of the operations selected under the Operational Programme in accordance with the conditions for granting of public contributions of the applicable EU regulations

In the accounting period

from 1/7/20__⁽³⁾ to 30/6/20__

I also certify that in accordance with ESIF Regulations, fund-specific Regulations and Art. 59(5) of the Financial Regulation:

- (1) the accounts are complete, accurate and true and that the expenditure entered in the accounts complies with applicable Union and national rules 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 Union and national rules,
- (2) that there is a system which records and stores, in computerised form, accounting records for each operation, and which supports all the data required for drawing up payment applications and accounts, including records of amounts recoverable, amounts recovered and amounts withdrawn following cancellation of all or part of the contribution for operation or operational programme.

In accordance with Article 132 of Regulation (EC) No, all supporting documents regarding expenditure supported by the Funds on operations for which the total eligible expenditure is less than EUR 5 000 000, are made available to the Commission and the European Court of Auditors upon request for a period of three years from 31 December following the submission of the accounts in which the expenditure of the operation is included. In the case of all other operations, all supporting documents are made available for a two year period from 31 December following the submission of the accounts in which the final expenditure of the completed operation is included.

⁽³⁾ The first accounting year starts on 1 January 2014.

AMOUNTS ENTERED INTO THE ACCOUNTS OF THE CERTIFYING AUTHORITY Art 128.1(a)

Priority Axis	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 (A)	Total amount of the corresponding public expenditure (B)
<u>Priority axis 1</u>		
<i>Less developed regions</i>		
<i>Transition regions</i>		
<i>More developed regions</i>		
<u>Priority axis 2</u>		
<i>Less developed regions</i>		
<i>Transition regions</i>		
<i>More developed regions</i>		
<u>Priority Axis 3</u>		
<i>Less developed regions</i>		
<i>Transition regions</i>		
<i>More developed regions</i>		
Total in less developed regions		
Total in transition regions		
Total in more developed regions		
<i>Grand Total</i>		

**STATEMENT ON WITHDRAWN AND RECOVERED
AMOUNTS, PENDING RECOVERIES AND
IRRECOVERABLE AMOUNTS IN THE ACCOUNTING
YEAR (Art. 128.1 (b))**

**1. AMOUNTS WITHDRAWN AND RECOVERED DURING THE
ACCOUNTING YEAR**

Priority Axis	WITHDRAWALS		RECOVERIES ⁽⁴⁾ ⁽⁵⁾	
	Total amount of eligible expenditure included in payment applications and withdrawn	Corresponding public expenditure withdrawn	Total amount of eligible expenditure included in payment applications and recovered	Corresponding public expenditure recovered
<u>Priority axis 1</u>				
Less developed regions				
Transition regions				
More developed regions				
<u>Priority axis 2</u>				
Less developed regions				
Transition regions				
More developed regions				
<u>Priority axis 3</u>				
Less developed regions				
Transition regions				
More developed regions				
Total in less developed regions				
Total in transition regions				
Total in more developed regions				
TOTAL				

⁽⁴⁾ Unlike for withdrawals, eligible expenditure is not actually recovered.

⁽⁵⁾ Excluding recoveries made under Article 61 (see annex 4).

2. AMOUNTS TO BE RECOVERED REFERRING TO THE ACCOUNTING YEAR

Priority axis	Total amount of expenditure to be recovered	Corresponding public expenditure to be recovered
<u>Priority axis 1</u>		
Less developed regions		
Transition regions		
More developed regions		
<u>Priority axis 2</u>		
Less developed regions		
Transition regions		
More developed regions		
<u>Priority axis 3</u>		
Less developed regions		
Transition regions		
More developed regions		
Total in less developed regions		
Total in transition regions		
Total in more developed regions		
TOTAL		

**3. RECOVERIES EFFECTED PURSUANT TO ARTICLE 61 IN THE ACCOUNTING
YEAR**

Priority Axis	RECOVERIES	
	Total amount of expenditure recovered	Corresponding public expenditure recovered
<u>Priority axis 1</u>		
Less developed regions		
Transition regions		
More developed regions		
<u>Priority axis 2</u>		
Less developed regions		
Transition regions		
More developed regions		
<u>Priority axis 3</u>		
Less developed regions		
Transition regions		
More developed regions		
Total in less developed regions		
Total in transition regions		
Total in more developed regions		
<i>TOTAL</i>		

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4. IRRECOVERABLE AMOUNTS IN THE ACCOUNTING YEAR

Priority Axis	IRRECOVERABLE AMOUNTS		
	Total amount of irrecoverable expenditure	Corresponding irrecoverable public expenditure	Comments
<u>Priority axis 1</u>			
Less developed regions			
Transition regions			
More developed regions			
<u>Priority axis 2</u>			
Less developed regions			
Transition regions			
More developed regions			
<u>Priority axis 3</u>			
Less developed regions			
Transition regions			
More developed regions			
Total in less developed regions			
Total in transition regions			
Total in more developed regions			
<i>TOTAL</i>			

AMOUNTS OF PRE-FINANCING PAID TO FINANCIAL INSTRUMENTS AND ADVANCES OF STATE AID (Art 128.1(c))

1. Amounts of pre-financing paid to financial instrument under Article 35 (cumulative from the start of the programme)

	Programme contributions paid to FIs included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 36	
	1	2	3	4
Priority Axis	Total amount of programme contributions paid to FIs	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid by the FIs	Amount of corresponding public expenditure
<u>Priority axis 1</u>				
Less developed regions				
Transitional regions				
More developed regions				
<u>Priority axis 2</u>				
Less developed regions				
Transition regions				
More developed regions				
<u>Priority axis 3</u>				
Less developed regions				
Transition regions				
More developed regions				
Total in less developed regions				
Total in transition regions				
Total in more developed regions				
Grand Total				

2. Advances paid in the context of state aid (Art 121(2quater)) and included in the payment applications (cumulative from the start of the programme)

Priority Axis	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 elapsed
<u>Priority axis 1</u>			
Less developed regions			
Transition regions			
More developed regions			
<u>Priority axis 2</u>			
Less developed regions			
Transition regions			
More developed regions			
<u>Priority axis 3</u>			
Less developed regions			
Transition regions			
More developed regions			
Total in less developed regions			
Total in transition regions			
Total in more developed regions			
<i>Grand Total</i>			

RECONCILIATION OF EXPENDITURE (Art 128.1(d))

Priority Axis	TOTAL EXLIGIBLE EXPENDITURE INCLUDED IN PAYMENT APPLICATION SUBMITTED TO THE COMMISSION ⁽⁶⁾		EXPENDITURE DECLARED IN ACCORDANCE WITH Art 128.1(a) ⁽⁷⁾		DIFFERENCE ⁽⁸⁾		COMMENTS
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations (A)	Total amount of public expenditure incurred in implementing operations (B)	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 (C)	Total amount of the corresponding public expenditure (D)	(E=A-C)	(F=B-D)	
<u>Priority axis 1</u>							
<i>Less developed regions</i>							
<i>Transition regions</i>							
<i>More developed regions</i>							
<u>Priority axis 2</u>							
<i>Less developed regions</i>							
<i>Transition regions</i>							
<i>More developed regions</i>							
Total in less developed regions							
Total in transition regions							
Total in more developed regions							
Grand Total							

⁽⁶⁾ Automatically filled in on basis of the final interim payment application submitted under Article 126(2).

⁽⁷⁾ Automatically filled in on basis of ANNEX 1

⁽⁸⁾ Automatically calculated.