

FICHE NO 5A

IMPLEMENTING ACT SETTING OUT A MODEL FOR PAYMENT APPLICATION INCLUDING ADDITIONAL INFORMATION CONCERNING FINANCIAL INSTRUMENTS

Version 1 – 3 April 2013

Regulation	Article
Common Provisions Regulation (CPR)	Article 121 (3) – Uniform conditions on the model for payment applications Article 35(3) – Uniform conditions concerning the model to be used when submitting additional information concerning financial instruments with the applications for payments to the Commission

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 prejudice 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 121(3) of the CPR (applicable to cohesion policy only) sets out that:

"The Commission shall adopt, by means of implementing acts, uniform conditions on the model for payment applications. These implementing acts shall be adopted in accordance with the examination procedure referred to in Article 143(3)."

Article 35(3) of the CPR (new empowerment proposed by the Presidency, applicable to all ESI Funds) sets out that:

"The Commission shall adopt, by means of implementing act, in accordance with the examination procedure laid down in Article 143(3), uniform conditions concerning the model to be used when submitting additional information concerning financial instruments with the applications for payments to the Commission."

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").

The tables annex will need to be complemented by additional tables to enable declaring of expenditure under joint action plans.

2. MAIN OBJECTIVES AND SCOPE OF THE IMPLEMENTING ACT

The model for the payment application and for the additional information concerning financial instruments with the applications for payments to the Commission, shall set out uniform conditions for the presentation of information necessary to calculate and make payments to the operational programme. These conditions should ensure that information included in payment applications 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 payment applications set out in Article 121 of the CPR and the additional information concerning financial instruments as set out in Article 35 of the CPR.

4. MAIN CHANGES COMPARED TO THE PERIOD 2007-2013, AS REGARDS PAYMENT APPLICATIONS UNDER COHESION POLICY

- Applications for interim payments are cumulative in the accounting year (1 July to 30 June).
- The first application for interim payment for the next accounting year can only be submitted after the Commission has received the final application for interim payment for the precedent accounting year by 31 July.
- The total amount of eligible expenditure is broken down at the level of priority axis and by categories of region, where a priority axis covers multiple categories of regions.

5. ANNEX: DRAFT MODEL FOR THE PAYMENT APPLICATION INCLUDING ADDITIONAL INFORMATION CONCERNING FINANCIAL INSTRUMENTS

ANNEX: DRAFT MODEL FOR THE PAYMENT APPLICATION INCLUDING
ADDITIONAL INFORMATION CONCERNING FINANCIAL INSTRUMENTS

PAYMENT APPLICATION

EUROPEAN COMMISSION

..... Fund concerned⁽¹⁾

Name of Operational Programme:

Commission Decision:of.....

Commission reference (CCI) No:

Payment application number:

Date of submission of the payment application.

National reference (optional):

Please specify the type of the payment application:

An interim payment application, in accordance with Art. 121 of Regulation (EC)No.....	
A final application for interim payment in accordance with Art. 126.2 of the Regulation (EC)No.....	

Total eligible expenditure amounting to ⁽²⁾

EUR	
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Based on the amounts entered in the accounting system of the certifying authority

From ⁽³⁾

	
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until:

	
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⁽¹⁾ If a programme concerns more than one fund, application for payment should be sent separately for each of them.

⁽²⁾ In Euro, without decimals.

⁽³⁾ First day of the accounting year, automatically encoded by the IT system.

Expenditure ⁽⁴⁾ broken down by priority axis and category of regions ⁽⁵⁾ as entered into the accounts of the certifying authority

(including programme contributions paid to Financial Instruments (Article 35) and advances paid in context of state aid (Article 121(quarter)))

Priority Axis	Calculation basis (public or total) ⁶	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations
<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			
<u>Totals</u>			
Less developed regions			
Transition regions			
More developed regions			
<i>Grand Total</i>			

⁽⁴⁾ All amounts in Euro, without decimals.

⁽⁵⁾ For Cohesion Fund or ETC, there are no categories of regions. The model is automatically adjusted on basis of the CCI.

⁽⁶⁾ To be filled in by the system based on the Commission decision adopting the operational programme.

CERTIFICATE

In accordance with Art. 115 of Regulation (EC) No, I, the undersigned, **[NAME IN CAPITALS, POSITION]** representing the certifying authority hereby certify that:

- 1) Payment applications result from reliable accounting systems, are based on verifiable supporting documents and have been subject to verifications by the managing authority;
- 2) 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 an operation or operational programme;
- 3) Adequate information has been received from the managing authority on the procedures and verifications carried out in relation to expenditure;
- 4) When drawing up and submitting payment applications, the results of all audits carried out by or under the responsibility of the audit authority have been taken into account;
- 5) The accounting records are maintained in a computerised form of expenditure declared to the Commission as well as the corresponding public contribution paid to beneficiaries;
- 6) An account of amounts recoverable and amounts withdrawn following cancellation of all or part of the contribution for an operation has been kept. Amounts recovered shall be repaid to the general budget of the Union prior to the closure of the operational programme by deducting them from the next payment application.

APPLICATION FOR PAYMENT

I request the payment of the following amount(s): ⁽⁷⁾

FUND	Less developed regions	Transition regions	More developed regions

The payment should be made on the following bank account:

Designated body	
Bank	
BIC	
Bank account IBAN	
Holder of account (where not the same as the designated body)	

⁽⁷⁾ All amounts in Euro, without decimals. Calculated and filled in by the SFC.

ANNEX 1

Information on expenditure ⁽⁸⁾ related to financial instruments as referred to in Article 35 and included in the payment applications (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 FIs	Amount of corresponding public expenditure
<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				
<i>Grand Total</i>				

⁽⁸⁾ All amounts in Euro, without decimals.

ANNEX 2

Advances paid ⁽⁹⁾ 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
Priority axis 1			
Less developed regions			
Transition regions			
More developed regions			
Priority axis 2			
Less developed regions			
Transition regions			
More developed regions			
Priority axis 3			
Less developed regions			
Transition regions			
More developed regions			
Grand Total			

⁽⁹⁾ All amounts in Euro, without decimals.