

Interreg Programme Management Handbook

Guide to the 2021-2027 period

The Interreg Programme Management Handbook comprises a series of factsheets. They can be read individually, or collectively, to understand the relevance of certain aspects of Interreg management. They cover the relevance, legal basis, key challenges and approaches to the given subject.

Please note that this factsheet refers to **Programme Closure for 2014-2020 period**. This task is carried out during the implementation of the 2021-2027 programmes; hence the document is part of the Handbook for 2021-2027 period.

Factsheet | Programme Closure 2014-2020

1. What is it? What is the definition of this work?

The programme closure ultimately refers to the final settlement of programme payments either through payment of final balance by the EC or decommitment or recovery payment by the programme. With the system of annual examination and acceptance of accounts, a significant simplification of the closure procedure was introduced. The final closure of the programme is therefore based only on the documents relating to the final accounting year and the final implementation report.

Please note, that this fact sheet is **applicable to Interreg and IPA programmes**, not for ENI programmes.

2. Why are we discussing it?

Despite the simplification through annual acceptance of the accounts, the programme closure process can be more complex as the programme also needs to report on phased projects, non-functioning projects and projects affected by ongoing investigations or legal proceedings or administrative appeals. In addition, Member States must agree on the procedure for recovery of irregularities.

The adoption of the STEP-regulation in February 2024 introduced two possibilities for the programmes: extending the deadlines for final payment claim and submission of the closure documents as well as providing 100% co-financing option for the final accounting year (1.7.2023-30.6.2024). The latter possibility, however, is not offered to IPA programmes.

3. What are the legal references and basis for this topic?

There are recent changes to the legislative framework due to the STEP-regulation.

- EC Regulation 1303/2013 (CPR):
 - art. 129 – public expenditure paid to beneficiaries
 - art. 135 – deadlines for payment applications (amended by the STEP-regulation)
 - art. 138 – submission of information

- art. 140 – availability of documents
- art. 141 – submission of closure documents (amended by the STEP-regulation)

4. What are the challenges, key considerations and frequently asked questions?

Calculation of the final balance is one of the burning issues as well as compliance with art 129 of CPR referring to public expenditure paid to projects.

The reporting on programme results, particularly when the result indicators show a significant divergence (20% or more), should be accompanied by an explanation. However, a serious failure to achieve the targets may give rise to the financial correction. The Commission will assess the achievement of target values based on values reported in the final implementation report.

5. How are they addressed?

Commission closure guidelines is a good source of information especially on the closure documents: accounts, management declaration and annual summary, audit opinion and control report, final implementation report and performance framework. The updated guidance also includes information on 100% co-financing and extended deadlines for the final accounting year.

The task of calculating the final balance is the responsibility of the Commission, but naturally of interest to programmes. As it is a complicated calculation, there is no template available. The final balance is established after 3 months of approval of the accounts or 1 month of approval of the final implementation report, whichever is later.

The compliance with art. 129 of CPR will need to be checked against the data at the Certifying Authority and the figures then audited by the Audit Authority. Both EU-financing and possible national and regional co-financing – however, not own financing of public partners – are regarded as public expenditure that can be included in the CA calculations (not to be submitted with the accounts) to ensure the compliance.

6. How does it work in practice?

The closure engages different programme bodies; Joint Secretariat (JS), Managing Authority (MA), Certifying Authority (CA), Audit Authority (AA), and in some cases Monitoring Committee (MC) and the Group of Auditors (GoA). At the working level, the Managing Authority and Joint Secretariat are key bodies in ensuring that the programme closure is planned and delivered in a timely and effective way. Working in tight cooperation and for example organising regular meetings with the Certifying Authority and the Audit Authority, the MA and JS can ensure smooth submission of the closure documents. In practice, the closure plan is recommended to be made well in advance. It should also be decided which bodies are responsible for implementing this plan in the defined timeframe and consider the availability of staff and financial resources for tackling the European Commission comments and requests before the closure documents are finally accepted.

The submission of the accounts for the final accounting year is like any (previous) accounting year, except that the deadlines were extended. The accounts, management declaration and annual summary, audit opinion and control report are submitted latest by 15.02.2026. This also means that programmes can submit interim payment claims and the final interim payment claim after the end of the last accounting year, until 31.7.2025. The final implementation report follows the same structure as the annual implementation report, but it needs to be submitted together with the accounts in February and not by the end of May.

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Furthermore, understanding and knowledge evolves throughout the programming period. If you spot something out of date or inconsistent, please contact us at communication@interact.eu

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Date | 09.12.2024
Author | Sanna Erkkö
Contributors | Przemyslaw Kniaziuk



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