

Programme closure 2014-2020

Context

All projects have to incur their expenditures by 31 Dec 2023. The final accounting year is 1 July 2023 – 30 June 2024 and the final assurance package is to be submitted to the EC by 15 Feb 2025.

Closing the final accounting year is not different from closing of any previous accounting years. The assurance package consists of the same documents: accounts, audit opinion, annual control report, management declaration, annual summary + additional document – Final implementation report.

Requests for programme's modifications (transfers between priority axes, changes to major projects) should be submitted at the latest by 30 Sep 2023. Notifications to the EC on revised financial tables for non-substantial transfers (Article 30(5)-(6) CPR) and amendments to the co-financing rate (Article 30(7) CPR) before 31 Dec 2023.

The EC will calculate the final balance. The EC is preparing the explanation note on how the calculations will be done (not different, but accounts not recovered in 2020 will be cleared, initial pre-financing and annual pre-financing).

As additional flexibility measures, the EC offers the possibility of phasing operations over 2 programming periods (Article 118 and 118a CPR). It is also possible to report projects as non-functioning.

Non-functioning projects	Phased operations
Expenditure incurred and paid for operations that are not physically completed or fully implemented and/or not contributing to the objectives of the relevant priorities should be excluded from the final accounts.	Article 118a CPR 2021/1060: Conditions for operations subject to phased implementation that were selected for support before 29 June 2022 under CPR 1303/2013 (not applicable to IPA-III).
<p align="center">Annex II to CGL</p> <p align="center">List of all non-functioning projects – to be attached to the FIR</p>	<p align="center">Annex I to CGL</p> <p align="center">List of all operations phased from 2014-2020 to 2021-2027 – to be attached to the FIR</p>
<ul style="list-style-type: none"> • The total cost of each non-functioning operation \geq EUR 1 m; • the total expenditure certified to the EC does not exceed 20 % of the eligible total expenditure (EU and national) decided for the programme; • must be physically completed/ fully implemented by 15 Feb 2027. 	<ul style="list-style-type: none"> • Project selected and started before 29 June 2022; • 2 identifiable phases; • operation falls within actions programmed under a relevant specific objective and is attributed to a type of intervention in accordance with Annex; • complete and detailed audit trail (no double-financing) • total costs (both phases) \geq EUR 1m.

Group work

Discuss the topic:

- Are you planning the early closure (in accounting year 1 July 2022 – 30 June 2023, final documents to be submitted by 15 Feb 2024)?
- Are you planning to use the option of phased operations?
- Will you have any non-functioning operations?
- Other concerns/ questions related to the closure of the 2014-2020 programmes

Info: [EC guidance on programme closure](#)

[Q&A on programme closure \(from Interact event\)](#)