

Programme Closure 2014-2020

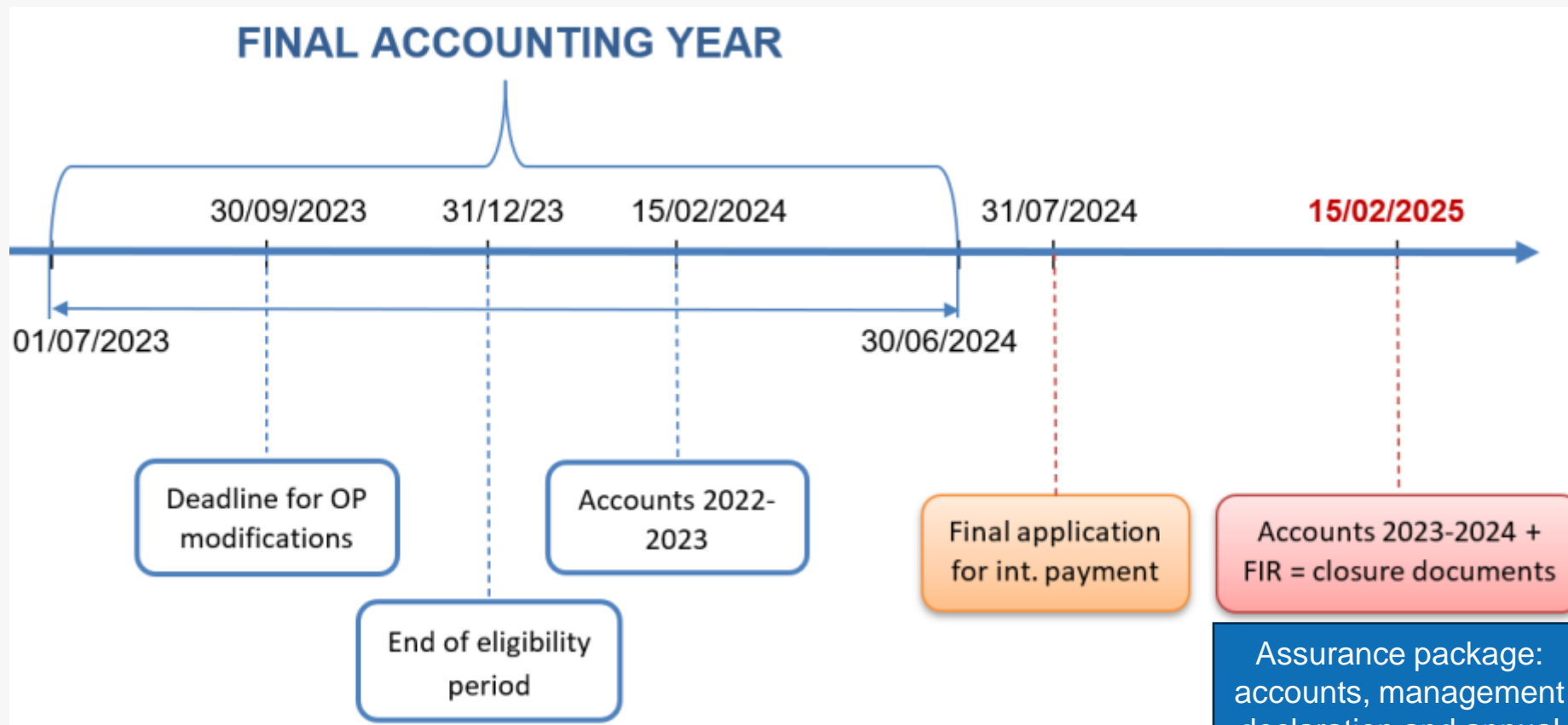
Closure experience

STEP Regulation

Payment Applications

Final Balance & Article 129

Timeline before (regular) submission of the closure documents



Timeline after (regular) submission of the closure documents



Programme Closure STEP Regulation

Adopted

29 February 2024



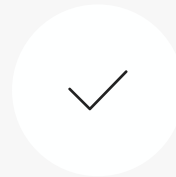
Deadline for Eligibility of costs 31.12.2023

Did not change



Extended DL for submission of

Final Payment Application and
Closure Documents



100% Co-financing possibility

For Interreg, final accounting
year; on priority axis level;



Updated guidance

In the pipeline and [webinar](#) for
MAs 25 April 2024 9:30-12:30 CET



Extension of administrative closure (+1 year)

Q: Does the extension of the deadline for submission of an interim payment for the final accounting year mean that a new additional accounting year 1 July 2024 – 30 June 2025 will be created? Or the final accounting “year” will be longer and will cover the period from 1 July 2023 – 30 June 2025?

**A: Final accounting year 1 July 2023 – 30 June 2024 (Art 2(29) CPR)
The extension applies to deadlines.**

The amendments to alleviate administrative burden of programme authorities and to prevent loss of funds for administrative reasons.



Extension of administrative closure (+1 year)

Q: How does the sampling of operations to be audited should look like in case the final accounting year is longer?

A: Practical implications addressed in updated Closure Guidelines.



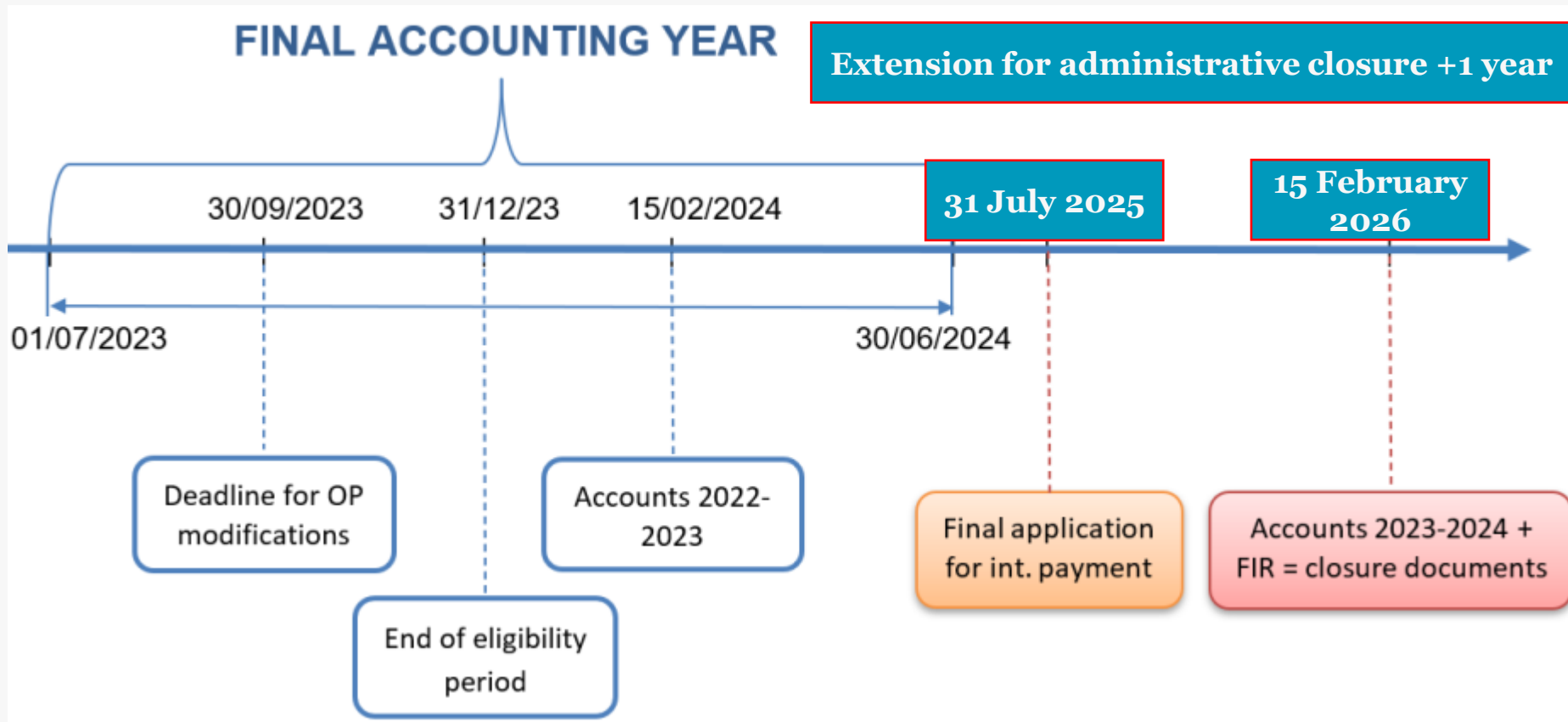
Extension of administrative closure (+1 year)

Q: How to avoid 1% limit in 2025 reimbursement?

A: Amounts due that exceed the ceiling of 1 % per fund for 2025 should not be paid in 2025 nor in subsequent years but only used for the clearance of pre-financing at closure.

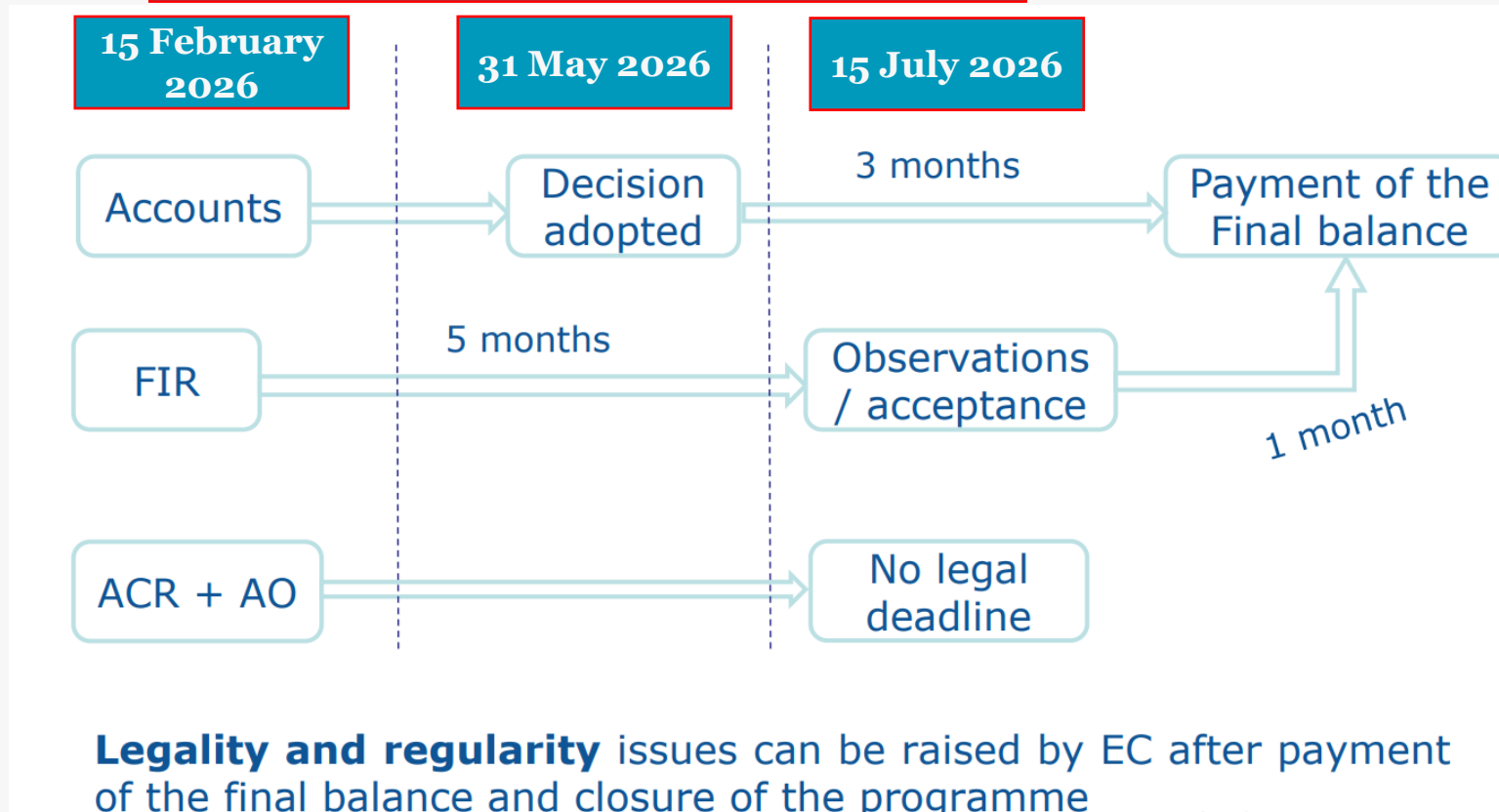
Therefore, it is in the interest of the Member State to request to keep a desirable balance of payments across 2024 and 2025 (e.g. by submitting final application for an interim payment by 31 October 2024 – so that the Commission can reimburse them before 2025).

Timeline before (extended) submission of the closure documents

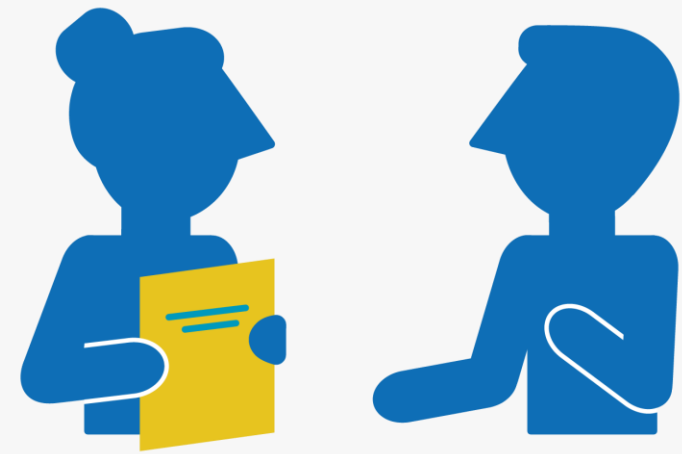


Timeline after (extended) submission of the closure documents

Extension for administrative closure +1 year



Checking-in Payment Applications



Applications for interim payments – Will you still submit?

Final application for interim payment – When you are planning to submit?

“Late” closure – Who is considering this option?

Programme Closure STEP Regulation

Adopted

29 February 2024



Deadline for Eligibility of costs 31.12.2023

Did not change



Extended DL for submission of Final Payment Application and Closure Documents



100% Co-financing possibility

For **Interreg**, final accounting year; on priority axis level;



Updated guidance

In the pipeline and [webinar](#) for **MAAs 25 April 2024 9:30-12:30 CET**



100 % co-financing possibility

Q: The MC is about to approve the revised financial tables. Can the current payment claim be submitted already with 100% co-financing rate (and there will be a check box in SFC to indicate this) or the EC must receive the revised financial tables before?

A: After approval by the MCs the notification of the revised financial table is needed before the submission of the final application for an interim payment for the final accounting year (2023- 2024).

In the SFC2014, the notification of the 100% co-financing rate will be carried out by introducing a “tick” in a new dedicated column in Table 16 of the programme for one or more priorities. The programme status in SFC2014 must be “Accepted by MS” for the 100% revision of the financing plan to be considered.

Article 14 (1) of STEP Regulation amending the article 25a of Regulation (EU) No 1303/2013



100 % co-financing possibility

Q: The programme wants to apply this for the TA as of January 2023. The regulation says it is possible retroactively for the final accounting year from 1 July 2023 to 30 June 2024, but the claims including the costs for TA have already been submitted. Is it possible to change the co-financing rate for submitted payment claims? If yes, how to do it?

A: As long as a programme has ticked '100%' for TA in the revised financing plan, when the programme submits the last interim payment claim for the accounting year ending June 2024, it will apply also to the previous payment claims of that accounting year (1 July 2023- 30 June 2024); the 100% co-financing is not applicable to the January-June 2023 period.



100 % co-financing possibility

Q: In case a Programme chooses 100% ERDF option for the last accounting year, is it compulsory to use it for all the payment claims? Or can a Program, for example, use it for 2 claims of December 2023 and June 2024 and avoid using it for the following payment claims?

A: The 100% co-financing rate (where relevant) will be applied retroactively to all expenditure declared in the final accounting year. This retroactive calculation will be made also in case no new expenditure is declared in the final application for an interim payment.

100 % co-financing possibility



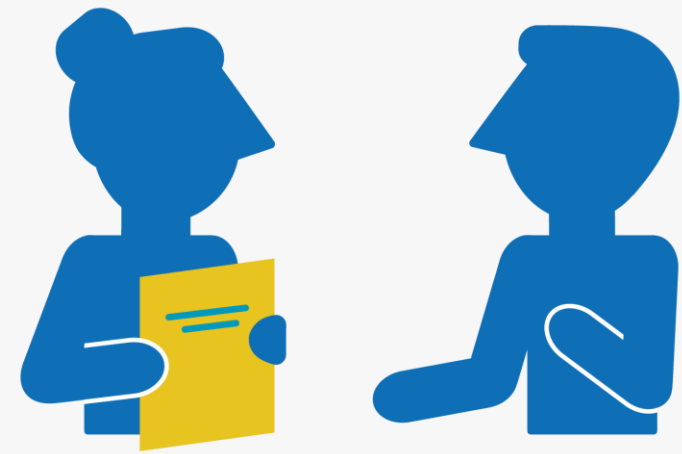
Q: Can the 100% co-financing rate be applied if the programme makes use of the 15% flexibility?

A: Question will be addressed at STEP webinar and in the closure guidelines that are currently in the process of being updated.

Q: Can the payment be made by the CA, before the final payment claim is submitted?

A: Question will be addressed at STEP webinar

Checking-in 100 % co-financing



A lucrative option – Will you opt for it?

Or too good to be true – Are you extending this also to projects?

Or only for TA – How will you go ahead?

Calculation of the final balance

Task of the Commission

No template available

Retention

Annual pre-financing

Initial pre-financing

2020 accounts

15 % flexibility

Overbooking

Sums not paid out in 2023





Calculation of the final balance

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.



Calculation of the final balance

Eligible public expenditure and Article 129 CPR

Public expenditure paid to the beneficiary = EU-funds support + all kinds of national resources too (as per Article 2(15) CPR)

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.

The CA should ensure that in its calculations for the final accounts, compliance with Article 129 of the CPR is respected. Also, there is a requirement for AA to report about the assurance obtained in the final control report.

Checking-in Final balance calculation



15% flexibility – Will you use it? For TA or other priorities?

Overbooking – Are you planning to overbook more than the flexibility?

Art 129 – Do you have a surplus? Do you have a plan?

Programme Closure 2014-2020

Support available

STEP explained on 25 April 2024, 9:30–12:30 for all Managing Authorities, a [webinar](#) organized by EC

Supporting materials: Closure Guidelines (updating ongoing), Q&A documents and Webinar materials from Sept 2022

Guidance for Interreg and IPA at [Interact | Programme closure 2014-20](#) and for ENI CBC from TESIM