

ACC - Should a Final Payment Application be submitted first to be able to send the Accounts?

Yes, unless no expenses are declared in Appendix 1 and Appendix 7 of the Accounts.

When creating the Accounts the system automatically copies the amounts in Appendix 1 and Appendix 7 from the Final Payment Application for the Accounting year.

If the Final Payment Application has not been submitted in SFC2014, the same amounts that would be declared in the Final Payment Application should be entered in Appendix 1 and Appendix 7.

When validating the Accounts the system verifies the amounts in Appendix 1 and in Appendix 7 against the amounts in the Final Payment Application (if it exists).

In the case the Final Payment Application has not been submitted the system will verify the amounts against ' 0 ' and will generate an error message if the amounts do not correspond.

This is checked by the following validation rules:

2.34 validate in the appendix 1 of the Accounts that the amount in column "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" (AccountsExpenditure.totalExpenditureAmount) is not higher than the amount in Column "Total amount of eligible expenditures incurred by beneficiaries and paid in implementing operations" (PaymentApplicationExpenditure.totalExpenditureAmount) of the corresponding last sent or accepted version at EC level of the Final Payment Application of the same Accounting Period (if exists) (error)

2.35 validate in the appendix 1 of the Accounts that the amount in column "Total amount of the corresponding public expenditure incurred in implementing operations" (AccountsExpenditure.publicExpenditureAmount) is not higher than the amount in Column "Total amount of public expenditure incurred in implementing operations" (PaymentApplicationExpenditure.publicExpenditureAmount) of the last sent or accepted version at EC level of the Final Payment Application of the same Accounting Period (if exists) (error)

2.36 validate in the appendix 7 of the Accounts that the amount of column "Total amount paid from the operational programme as advances" (AccountsStateAid.totalAdvancesAmount) is equal to the amount introduced in the equivalent column in Appendix 2 of the last sent or accepted version at EC level of the Final Payment Application of the same Accounting Period (PaymentApplicationStateAid.totalAdvancesAmount) (warning)

So, it is always better to submit the Final Payment Application first (even when declaring ' 0 ' EUR) .

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