

## ACC - Expenditure - Should the Accounts be submitted if there's no expenditure in the Accounting year?

Yes, the Accounts should be submitted (with zero expenditure), a disclaimer of opinion can be issued (in section Audit opinion > Opinion).

The updated guidance note "*Guidance for Member States on the Annual Control Report and Audit Opinion to be reported by audit authorities and on the treatment of errors detected by audit authorities in view of establishing and reporting reliable total residual error rates (EGESIF\_15-0002-04)*" is published on Inforegio(\*) under Management and Control and clarifies that:

(refer to page 37)

**Disclaimer of opinion in case no expenditure is declared to the Commission during the accounting year:**

***In case no expenditure has been declared to the Commission in regard to the accounting year and the CA reports no amount of programme contributions paid to financial instruments under Article 41(1) CPR or advances of State aid under Article 131(4) CPR in the accounts, a disclaimer of opinion (covering all 3 elements of the opinion) is deemed appropriate.***

***This applies even though the AA may have already carried out some system audits. Results of these audits are to be reported under section 4 of the ACR. However, as no amounts have been certified in the accounts, a disclaimer of opinion (due to the accounts and L/R) is deemed appropriate.***

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