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Asylum, Migration and Integration and Internal Security Funds Committee

22nd meeting, 24 June 2024

Online meeting via Interactio

Adopted Minutes

AMIF-ISF/2024/05/REV

Participants: 27 Member States and 4 Schengen Associated Countries

1. Closure of the 2014-2020 national programmes¹

COM representative (COM) recalled that the end of the 2014-2020 programming period and the closing of the final accounts are approaching. COM recalled the points presented in September during the Joint Session and in the note sent to the MS in December 2023.

COM presented the roadmap for the next few months for the closure of the accounts.

Closure marks the end of the implementation of programmes, and COM must give the final green light to the accounts, including any corrections. COM will settle all financial commitments by paying the final balance or, when necessary, recovering amounts unduly paid. COM stressed that

¹ Participants from RAs will join only for this point and then leave.

audits are always possible during the closure process, notably by the European Court of Auditors and that these could take place after closure.

The approach is to have a single process, from the last payment request to the commitment. The intention is to have a single closure decision for each programme, including all amounts due. COM called for every effort to be made to consolidate all documents and information, to avoid prolonging the process. The timeline for each member state and each program will depend on the state of the program, so there is no single timetable.

COM recalled the legal basis, i.e. Article 40 of the Horizontal Regulation), and its requirement for all information to be submitted (request for payment of the final balance and final implementation report) by 31 December at the latest (no amounts can be added after this deadlines), on the basis of which COM can make the final payment. Once the balance has been determined for each program, payment can be done, with any remaining commitments being decommitted 6 months after final clearance. The whole closure package: information on the latest annual accounts, final implementation report and final audit report, must be presented at the same time (i.e., no later than the end of December). There is no specific module in the SFC for closure, so the usual module for clearance will be used. COM recalled the information required for the latest annual accounts: the accounts with all payments made by the Responsible Authority between 16 October 2023 and 30 June 2024, (which may include zero payments, negative payments or amounts to be recovered - there can be no advances in the clearance during the same financial year), all project financial data, payments made by Responsible Authorities through technical assistance, the management declaration by the Responsible Authority, the final audit report and controls carried out and the annual control report.

Concerning the request for payment of the final balance, COM stated that this is not a separate document: it is all the documents listed in the Regulation in the past, so no specific request is required. The request for payment of the final balance must include all amounts both received by the beneficiary and paid by the Responsible Authority for which checks have been carried out between 16 October 2023, and 30 June 30, 2024. Amounts recovered or to be recovered must also be included in these accounts.

COM explained the purpose of this final implementation report is to take stock of the implementation of the national programs over the previous two accounting years, and to measure the progress made in relation to the national objectives over the entire programming period. Data in the report must be consistent with what is reported in the accounts and be based on consolidated data. The template for the final implementation report is the same as the one for the annual implementation report, with a few necessary changes including the addition of an assessment of progress towards the national objectives. In addition, as it is the last report for the programming period, sections of the template concerning the future are no longer necessary. A few technical

changes are being made to the 2014SFC module. A note will be sent to the Responsible Authorities to describe these various changes and how to address them in the final implementation report in SFC.

To summarize, the remaining steps are: to analyse the final expenditure payment claims for all beneficiaries, to verify that the final balance includes the amounts incurred by the beneficiaries and to fully disbursed by the Responsible Authority whose controls have been carried out, to verify that amounts recovered are recorded in the accounts, to complete the controls, administrative/financial/operational accounts, to verify that the accounts are reconciled with the registers, clearance for advances, to verify that errors and irregularities are corrected.

COM encouraged MS to send any questions/comments to their desk officers in the coming months.

Closure of the meeting

COM concluded the meeting by thanking the Committee Members and Observers both in the room and online for their active participation.