Accounts (IGJ, ETC, EMFF, IPACB)

PURPOSE OF THIS FUNCTIONALITY

This document describes the different steps and action options at the level of the Commission for the Accounts procedure under **Article 138 of Regulation (EU) No 1303/2013** and more specifically those related to the Accounts for IGJ/ETC, EMFF under **Article 48 of Regulation (EU) No 223/2014**.

The Accounts procedure covers the submission of the Assurance Package, a set of 5 elements to be submitted together to the Commission before the **15th of February** of each year. These 5 elements are the Accounts, the Annual Summary, the Annual Control Report, the Management Declaration and the Audit Opinion.

CONCERNED FUNDS

ERDF, CF, ESF, EMFF, YEI, ETC, IPACB

USER ROLES AND PERMISSIONS NEEDED

You are an identified user in SFC2014 and you have the role of **EC Operational Agent (ECOA)** with update access to update.

BEFORE YOU START, CHECK THAT…

The Accounts IGJ/ETC, EMFF, IPACB have been sent to the Commission: The status is set to **'SENT'**

Workflow

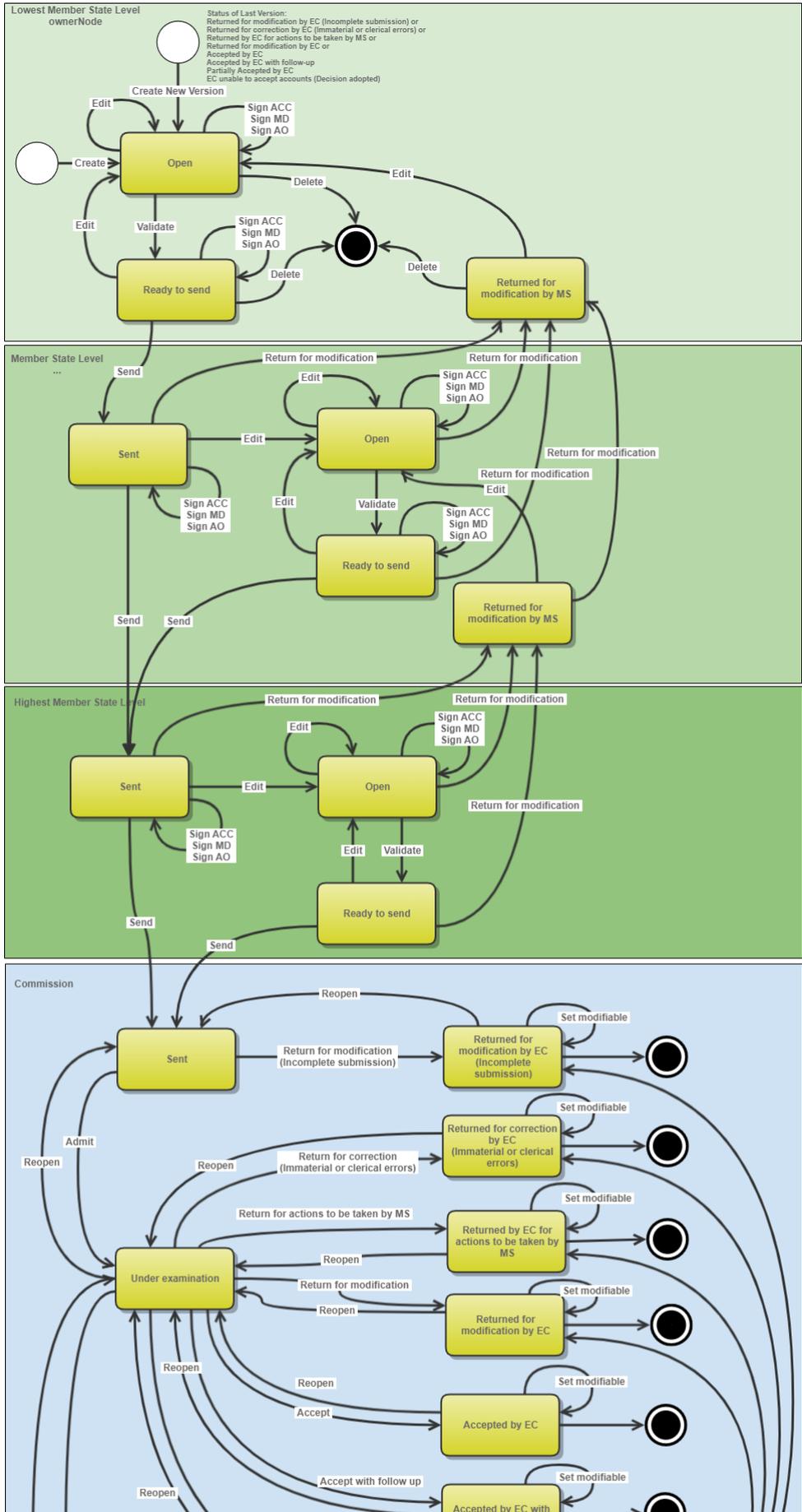This section shows the lifecycle to create and manage the Accounts for IGJ/ETC & EMFF, IPACB

If the Commission rejects a set of accounts, they are returned and a new version has to be created and go through the whole process. There are no modifying accounts once they have been submitted. The Commission cannot change a set of accounts – only respond.

Click here to see the Accounts workflow diagram in high resolution.

Accounts IGJ/ETC/EMFF/FEAD/IPACBC State Diagram

Lowest Member State Level
ownerNode

Status of Last Version:
Returned for modification by EC (Incomplete submission) or
Returned for correction by EC (Immaterial or clerical errors) or
Returned by EC for actions to be taken by MS or
Returned for modification by EC or
Accepted by EC
Accepted by EC with follow-up
Partially Accepted by EC
EC unable to accept accounts (Decision adopted)

Create New Version

Edit

Sign ACC
Sign MD
Sign AO

Create — Open

Delete — Edit

Edit — Validate — Sign ACC / Sign MD / Sign AO — Delete

Ready to send

Delete — Returned for modification by MS

Member State Level
...

Return for modification — Return for modification

Send

Edit — Sign ACC / Sign MD / Sign AO

Sent — Edit — Open — Return for modification

Sign ACC
Sign MD
Sign AO

Edit — Validate — Sign ACC / Sign MD / Sign AO — Return for modification — Edit

Ready to send

Send — Send

Returned for modification by MS

Highest Member State Level

Return for modification — Return for modification

Edit — Sign ACC / Sign MD / Sign AO

Sent — Edit — Open

Sign ACC
Sign MD
Sign AO

Return for modification

Edit — Validate

Ready to send

Send — Send

Commission

Reopen

Sent — Return for modification (Incomplete submission) — Returned for modification by EC (Incomplete submission) — Set modifiable

Admit

Reopen — Reopen — Return for correction (Immaterial or clerical errors) — Returned for correction by EC (Immaterial or clerical errors) — Set modifiable

Return for actions to be taken by MS — Returned by EC for actions to be taken by MS — Set modifiable

Under examination — Reopen

Return for modification — Returned for modification by EC — Set modifiable

Reopen

Reopen

Accept — Accepted by EC — Set modifiable

Reopen

Accept with follow up — Accepted by EC with — Set modifiable

Documents

Document Types

The following document types will be foreseen:

Description	Internal Code	Direction	Integral	System	Required
EC letter on incomplete submission	ACC.RMI	EC2MS	X		X
EC letter to correct immaterial or clerical errors	ACC.RCI	EC2MS	X		
EC letter for actions to be undertaken by MS	ACC.RAM	EC2MS	X		
EC admissibility letter	ACC.ADM	EC2MS	X		
EC partial acceptance letter	ACC.ACP	EC2MS	X		
EC acceptance letter	ACC.ACC	EC2MS	X		
EC unable to accept letter	ACC.UNA	EC2MS	X		
Other Commission Document	ACC.OC	EC2MS			
Other Commission Internal Document	ACC.OI	ECInternal			
Acknowledgment of Receipt	ACK.ACCSNT	EC2MS		X	X
EC reply to MS letter to request an extension of the deadline for the accounts	ACC.EEX	EC2MS			

Official Commission's Observations	ACC.OCO	EC2MS	X		

Upload using Commission/ARES Reference

As a Commission user you can import your document directly from ARES to be uploaded in SFC2014 by entering the ARES reference number in the **Commission Reference** field (in the documents section). The ARES number will be immediately validated.

1. Enter the following information:

(1) Enter the *Document Type* (if applicable)

(2) Enter the *Title*

(3) Enter the *Document Date*

(4) Enter the *Commission Reference* ARES number

 The system will detect the document(s) from ARES and the attachments will be automatically uploaded

(5) Click **Update** or **Update & Send** to confirm the action

REMARK	If you get an "invalid ARES number" (the number cannot be found in ARES), check the ARES number has been entered correctly: Ares(2015)+digits with no space. If the ARES reference has been entered correctly, then check that the Document has been filed correctly in ARES. If the problem persists, please provide us with the document ARES number, the 'type' of document you are trying to upload in SFC2014, and the CCI of the Programme. We can then verify if there is a problem with the registration.

Hiding Attachments Uploaded from ARES

Attachments can also be hidden once the Commission Documents have been imported from ARES, so that the receiver will not be able to view them:

2.   Scroll right **(1)** and select the **HIDE CONTENT** option **(2)** and click on Update **(3)** to hide the attached file

Action Options

1.   Login to https://webgate.ec.europa.eu/sfc2014/frontoffice/ui

2.   To access into the **ACCOUNTS (**IGJ/ETC, EMFF**)** section, first click on the **Execution** link **(1)** in the menu and then on the **Accounts (IGJ/ETC)**, **Accounts (IPA-CB)** or **Accounts (EMFF)** link **(2)**.
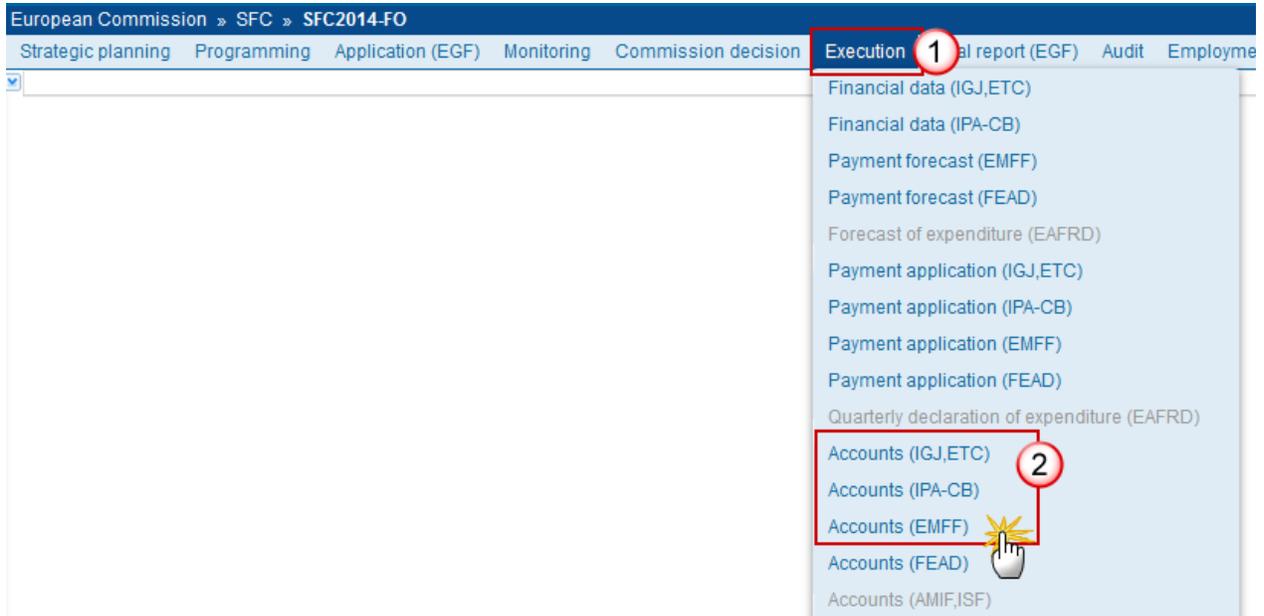
3. Choose the Accounts IGJ/ETC, Accounts IPA-CB or Accounts EMFF version you want from the list in the search screen **(1)** and click on **Show accounts** link **(2)**
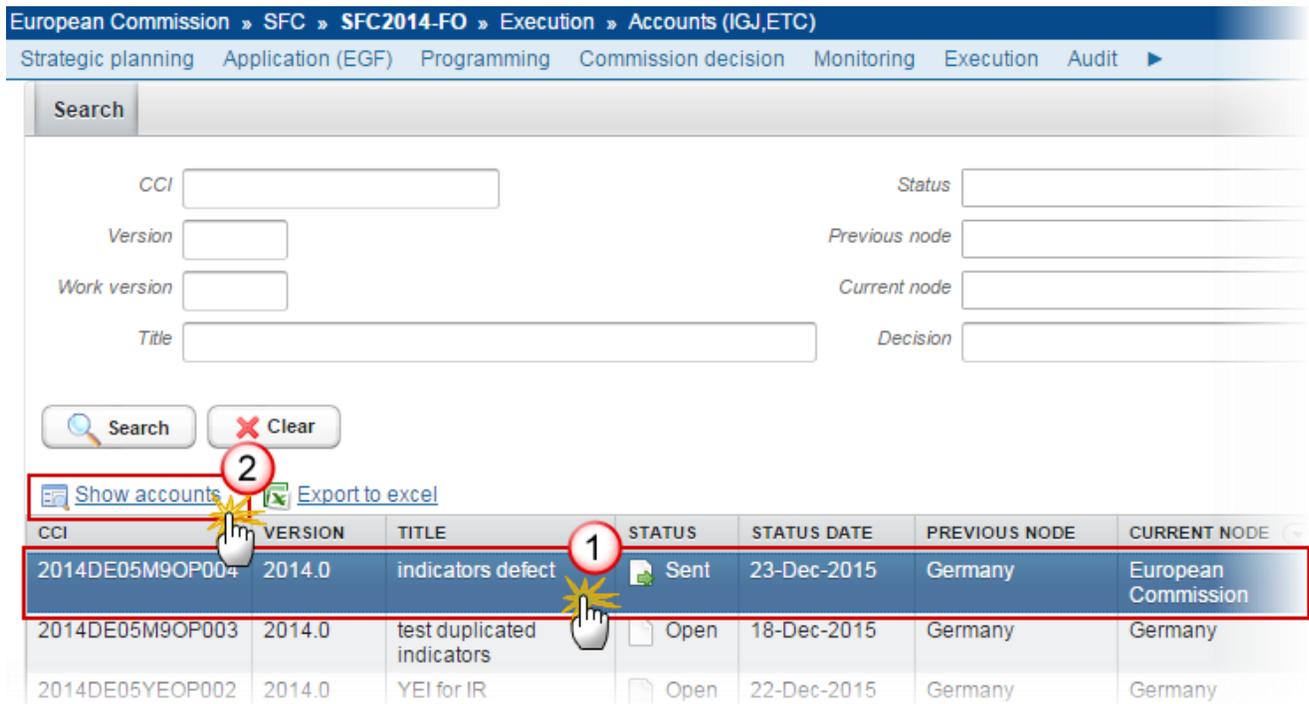

A number of Action Options are available:
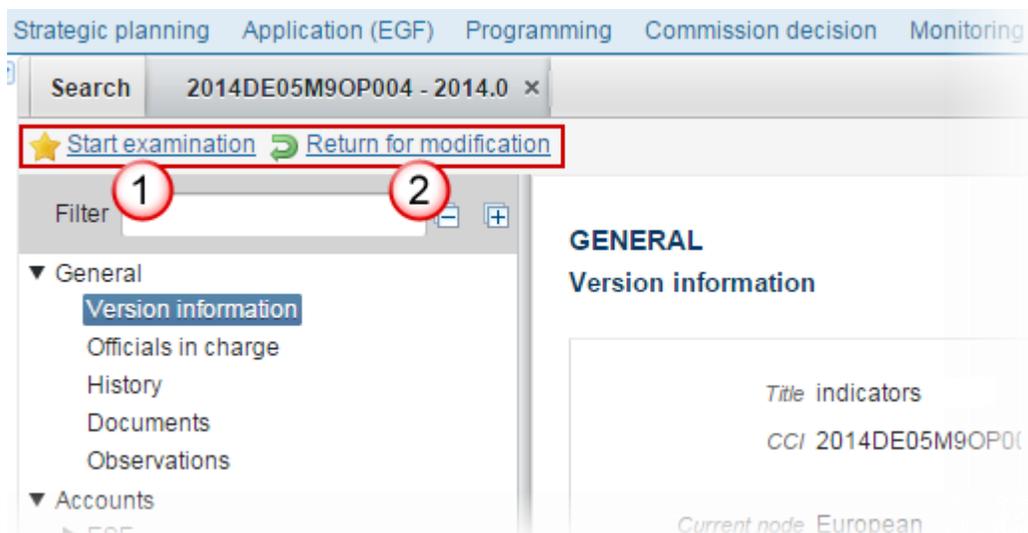
(1) Start examination

(2) Return for modification

Return the Accounts for modification by EC (incomplete submission)

An EC Operational Agent with Update access is allowed to return for modification the Accounts IGJ/ETC, EMFF, IPACB version containing missing elements or found incorrect. The Accounts have been **SENT** to the Commission by the Member State.

1. Click on the **Return for modification** link:
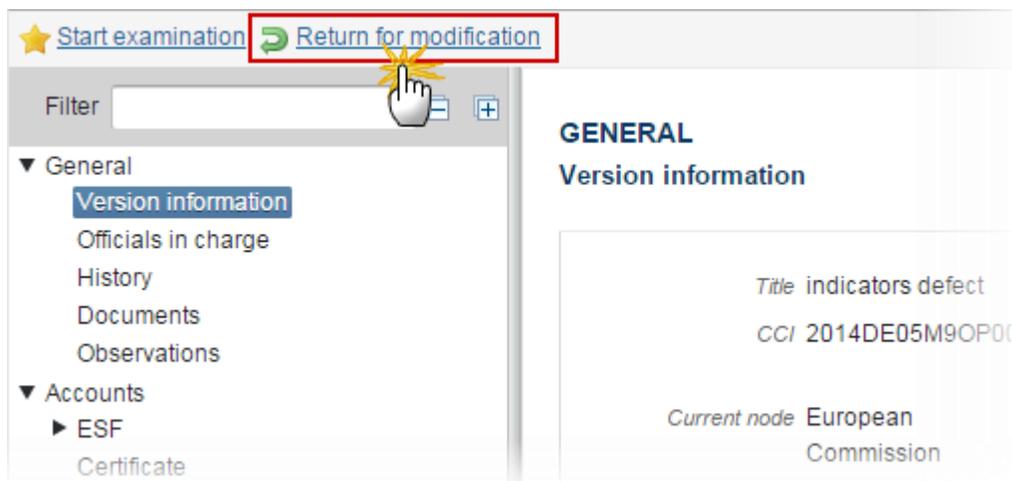
The system will ask you to confirm the action.

During return the EC User should also indicate which elements can be modified in the next version. When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set.

During return the EC User must add a document **'EC letter on incomplete submission'** with attachments that will be sent together with the return action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

Attach EC Letter on Incomplete Submission

After clicking on the **Return for modification** link the confirmation screen appears:

2. Enter the following information:

(1) Enter the Reason for return

(2) Select the *modifiable elements in next version*

 When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set.

(3) Enter the *Title*

(4) Select *the document date*

(5) Enter the *Commission Reference* ARES number

 The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(6) Click on the Add button 🟢 to add the incomplete submission documents

(7) Enter the *Title*

(8) Enter the *Language*

(9) Select the *file to upload* from your PC

(10) Click **Yes** to confirm the action and send the return for modification documents to the Member State.
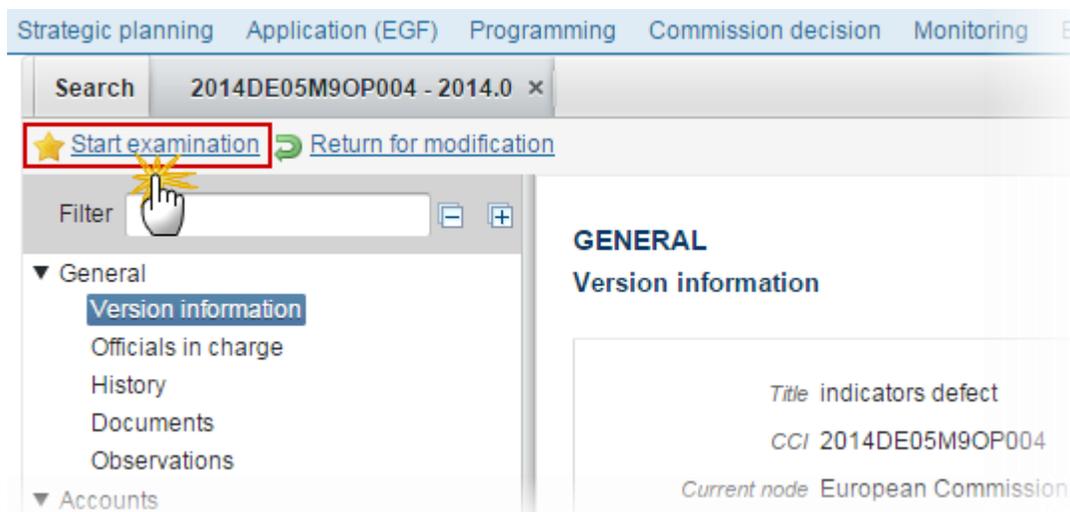

For 2014 Accounts, the Accounts Element cannot be set.

The status will be **'RETURN FOR MODIFICATION BY EC'**.

Start Examination of Accounts

When an EC Operational Agent with Update access has done the admissibility check and wants to start examination of the Accounts version **SENT** by the Member State.

1. Click on the **Start examination** link:

The system will ask you to confirm the action. During start examination the EC User can optionally add a document "**EC Admissibility Letter**" with attachments that will be sent together with this action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

Attach EC Admissibility Letter

After clicking on the **Start Examination** link the confirmation screen appears:

Start examination confirmation

CCI 2014DE05M9OP004

Version 2014.0

Title Admissibility Letter (1)

Document date 15/01/16 (2)

Local reference

Commission reference (3)

Attached files

(4)

	TITLE	LANGUAGE	FILENAME	
☐	Title of the first file (5)	English (6)	port.doc	Select file to upload (7)

Do you really want to start the examination of these Accounts?

(8) Yes ☒ No

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2. Enter the following information:

(1) Enter the *Title*

(2) Select the *document date*

**(3)** Enter the *Commission Reference* ARES number

 The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(4) Click on the Add button ⊕ to add the Admissibility Letter documents

(5) Enter the document *Title*

(6) Enter the document *Language*

(7) Select the file from your PC

(8) Click **Yes** to confirm the action and send the Admissibility documents.

The status will be **'UNDER EXAMINATION'.**

Action options after Start Examination

After **START EXAMINATION** of the Accounts a number of action options are available:
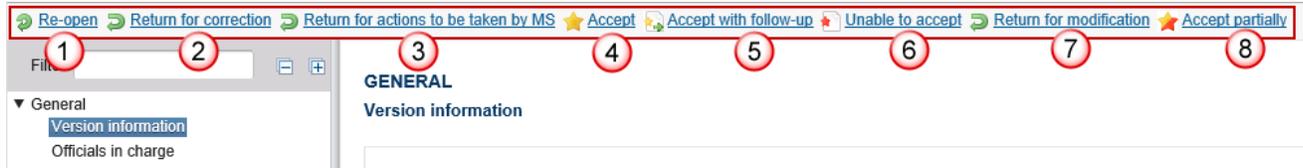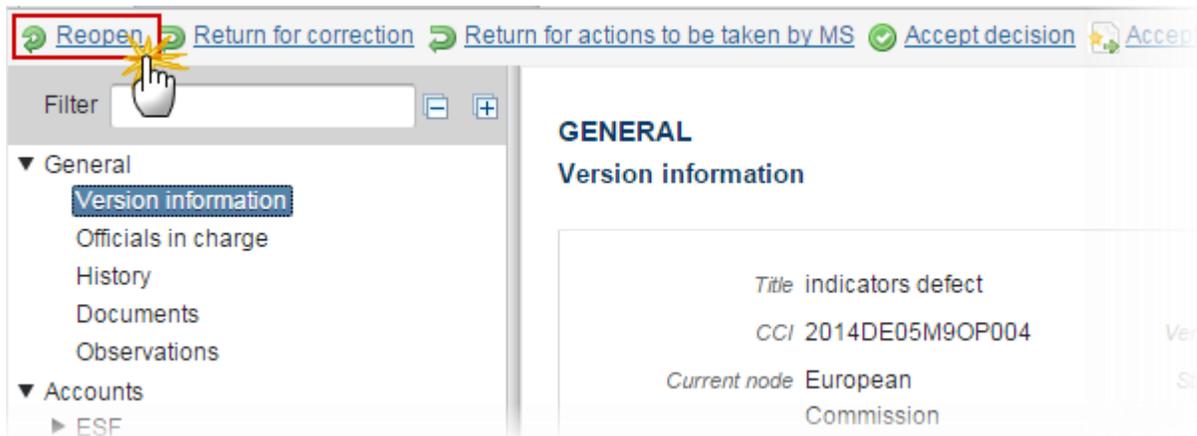

(1) Reopen

(2) Return for correction

(3) Return for actions to be taken by MS

(4) Accept

(5) Accept with follow-up

(6) Unable to accept

(7) Return for modification

**(8)** Accept partially

Reopen Accounts

An EC Operational Agent with Update access is allowed to reopen the Accounts version in order to undo the last action performed on the Accounts by returning to the previous status of the Accounts version.

The Accounts version is in a status **'RETURNED FOR MODIFICATION BY EC (INCOMPLETE SUBMISSION)'**, **'RETURNED FOR CORRECTION BY EC (IMMATERIAL OR CLERICAL ERRORS)'**, **'RETURNED FOR MODIFICATION BY EC'**, **'RETURNED BY EC FOR ACTIONS TO BE TAKEN BY MS'**, **'ACCEPTED BY EC'**, **'ACCEPTED BY EC WITH FOLLOW-UP'**, **'UNDER EXAMINATION'**, **'PARTIALLY ACCEPTED BY EC'**, **'EC UNABLE TO ACCEPT ACCOUNTS (NOTIFICATION SENT TO MS)'**, **'EC UNABLE TO ACCEPT ACCOUNTS (MS AGREED)'**, **'EC UNABLE TO ACCEPT ACCOUNTS (MS DISAGREED)'**, **'RETURNED FOR MODIFICATION BY EC'** or **'EC UNABLE TO ACCEPT ACCOUNTS (DECISION ADOPTED)'.**

1. Click on the **Reopen** link:

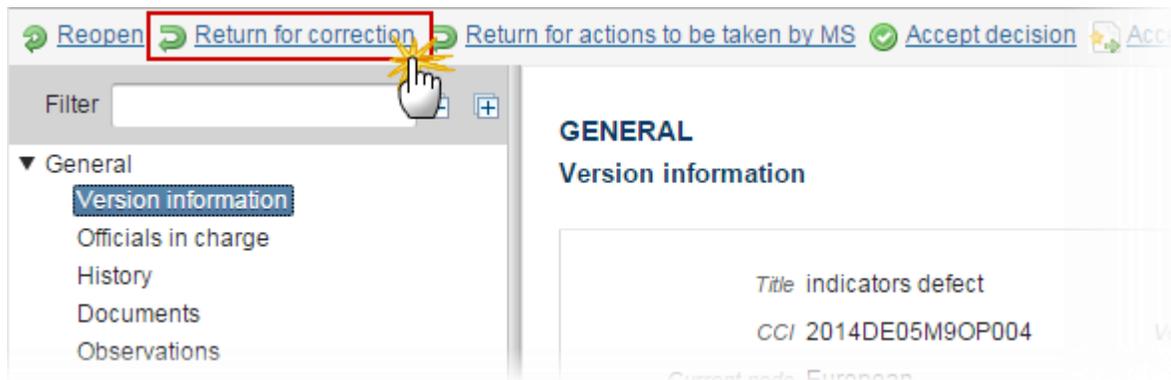The system will ask you to confirm the reopen action:
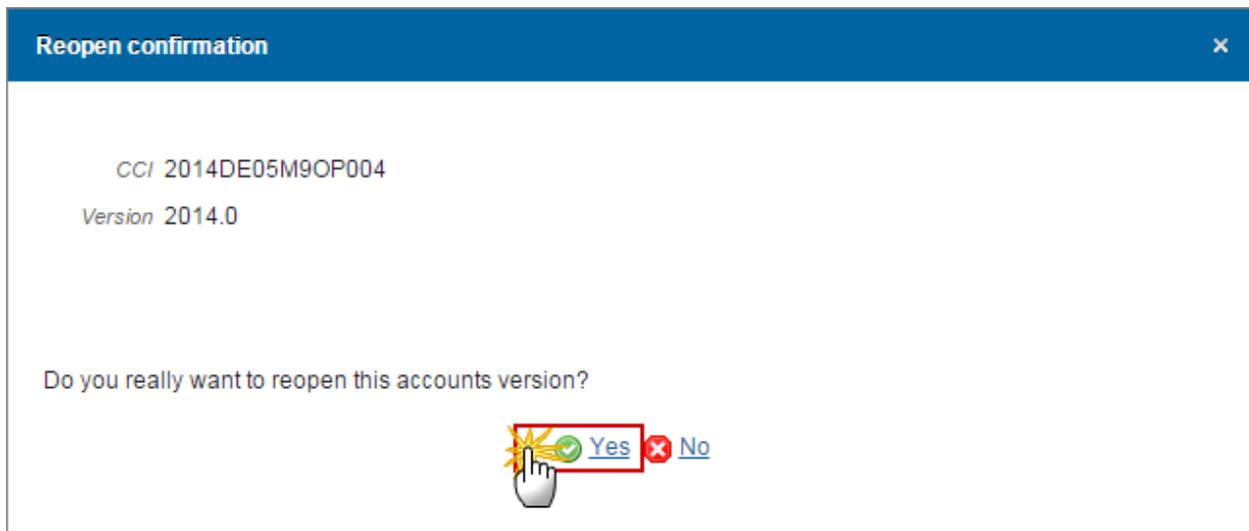
2. Click **Yes** to confirm the action and return to the previous status.

On success, the Accounts version has been reopened and its status was set to its previous status.

Return the Accounts for correction by EC (Immaterial or clerical errors)

An EC Operational Agent with Update access is allowed to return for correction the Accounts IGJ/ETC, EMFF, IPACB version currently under examination containing immaterial or clerical errors which need to be modified. The Accounts have been **SENT** to the Commission by the Member State and has a status **'UNDER EXAMINATION'**.

1. Click on the **Return for correction** link.

The system will ask you to confirm the action:

During return the EC Operational Agent can <u>optionally</u> add a document **'EC letter to correct immaterial or clerical errors'** with attachments that will be sent together with the return action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

During return the EC user should also indicate which elements can be modified in the next version. When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set. <u>For 2014 Accounts, the Accounts Element cannot be set.</u>

Attach EC Letter to Correct Immaterial or Clerical Errors

After clicking on the **Return for Correction** link the confirmation screen appears:

2. Enter the following information:

(1) Enter the Reason for return

(2) Select the *modifiable elements in next version*

When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set.

(3) Enter the *Title*

(4) Select *the document date*

(5) Enter the *Commission Reference* ARES number

The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(6) Click on the Add button ⊕ to add the immaterial or clerical errors document

(7) Enter the *Title*

(8) Enter the *Language*

(9) Select the *file to upload* from your PC

(10) Click Yes to confirm the action and send the return for correction documents to the Member State.

On success, the Accounts version has been set in status 'RETURNED FOR CORRECTION BY EC (IMMATERIAL OR CLERICAL ERRORS)'.

Return the Accounts for actions to be taken by the Member State by EC

An EC Operational Agent with Update access is allowed to return the Accounts version SENT by the Member State and currently 'UNDER EXAMINATION' for actions to be taken by the Member State.

1. Click on the **Return for actions to be taken by MS** link:
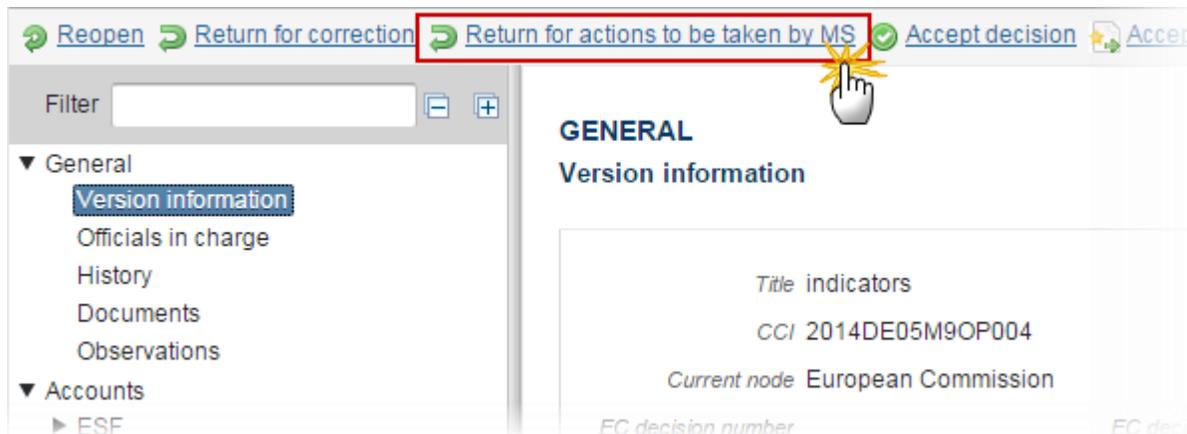
The system will ask you to confirm the action.

During return the EC user can optionally add a document **'EC letter for actions to be undertaken by MS'** with attachments that will be send together with the return action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

During return the EC user should also indicate which elements can be modified in the next version. When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set.

Attach EC Letter for Actions to be Undertaken by MS

After clicking on the **Return for actions to be taken by MS** link the confirmation screen appears:

2. Enter the following information:

(1) Enter the Reason for return

(2) Select the *modifiable elements in next version*

When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set.

(3) Enter the *Title*

(4) Select *the document date*

(5) Enter the *Commission Reference* ARES number

The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(6) Click on the Add button ⊕ to add the actions to be taken by MS document

(7) Enter the *Title*

(8) Enter the *Language*

(9) Select the *file to upload* from your PC

(10) Click **Yes** to confirm the action and send the return for actions to be taken by MS to the Member State.

For 2014 Accounts, the Accounts Element cannot be set.

On success, the Accounts version has been set in status **'RETURNED BY EC FOR ACTIONS TO BE TAKEN BY MS'**.

Accept

An EC Operational Agent with Update access is allowed to Accept an Accounts version **SENT** by the Member State and with a status **'UNDER EXAMINATION'**.

1. Click on the **Accept** link:

The system will ask you to confirm the action:

During accept the EC Agent can optionally add a document **'EC Acceptance Letter'** with attachments that will be send together with the accept action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

During accept by the Commission the EC Agent **must link to an EC Clearance Decision**.

Attach EC Acceptance Letter

After clicking on the Accept decision link the confirmation screen appears:

2. Enter the following information:

(*) Enter the *Clearance decision*

(1) Enter the *Title*

(2) Enter the *document date*

(3) Enter the *Commission Reference* ARES number

 The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(4) Click on the Add button ⊕ to add the attachments

(5) Enter the *Title*

(6) Enter the *Language*
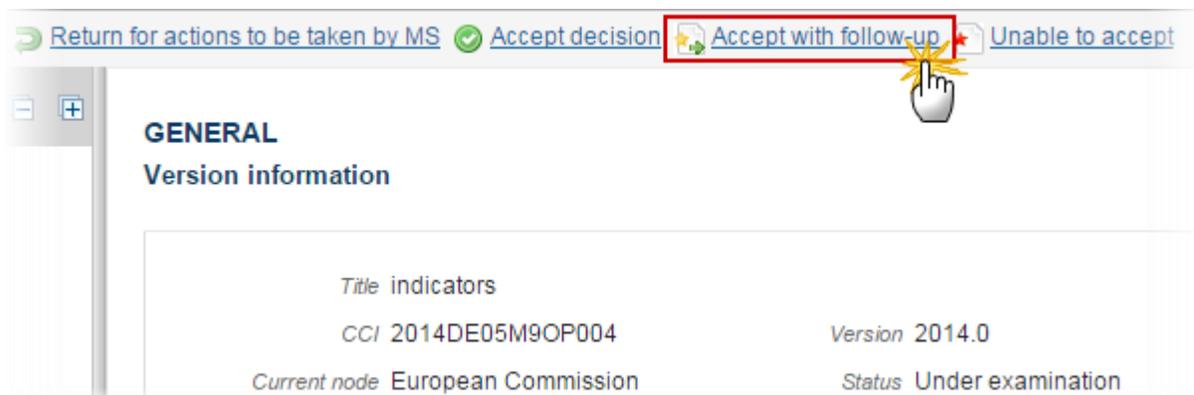
(7) Select the *file to upload* from your PC

(8) Click **Yes** to confirm the action and accept the Accounts.

On success, the Accounts version status was set to **'ACCEPTED BY EC'.**

Accept the Accounts with follow-up

An EC Operational Agent with Update access is allowed to Accept with some follow-up an Accounts version **SENT** by the Member State and with a status **'UNDER EXAMINATION'.**

1. Click on the **Accept with follow-up** link:

The system will ask you to confirm the action:

During accept the EC Operational Agent can <u>optionally</u> add a document **'EC Acceptance Letter'** with attachments that will be send together with the accept action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

During accept by the Commission the EC Agent **must link to an EC Clearance Decision**.

Attach EC Acceptance Letter

After clicking on the **Accept with follow-up** link the confirmation screen appears:

2. Enter the following information:

(1) Enter the *Title*

(2) Select the *document date*

(3) Enter the *Commission Reference* ARES number

 The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(4) Click on the Add button ⊕ to add the Acceptance Letter documents

(5) Enter the document *Title*

(6) Enter the document *Language*

(7) Select the file from your PC

(8) Click **Yes** to confirm the action and send the Acceptance documents.

On success, the Accounts version status was set to **'ACCEPTED BY EC WITH FOLLOW-UP'.**

Unable to accept Accounts

An EC Operational Agent with Update access is allowed to indicate the inability to accept an Accounts version once sent by the Member State.

The Accounts version is in a status **'UNDER EXAMINATION'** or **'RETURNED FOR MODIFICATION BY EC (INCOMPLETE SUBMISSION)'**,**'RETURNED FOR CORRECTION BY EC (IMMATERIAL OR CLERICAL ERRORS)'**, **'RETURNED FOR MODIFICATION BY EC'**, **'RETURNED BY EC FOR ACTIONS TO BE TAKEN BY MS'** and the Accounts version is the last one for this Accounting Period.

1. Click on the **Unable to accept** link:
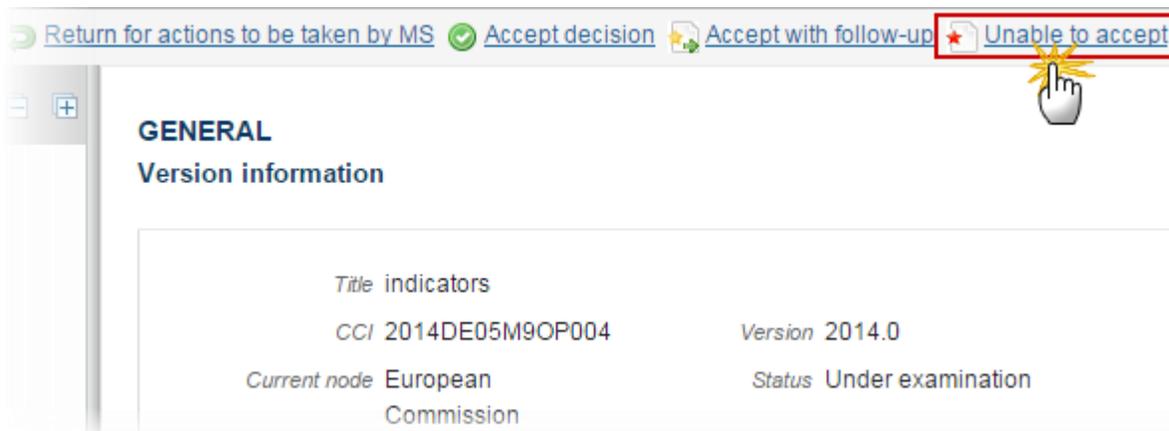
The system will ask you to confirm the action:

During this action by the Commission, the Operational Agent can optionally add a document "**EC Unable to accept letter**" with attachments that will be send together with this action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

Attach EC Unable to accept letter

After clicking on the **Unable to accept** link the confirmation screen appears:

2. Enter the following information:

(1) Enter the *Title*

(2) Enter the *document date*

(3) Enter the *Commission Reference* ARES number

The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(4) Click on the Add button ⊕ to add the attachments

(5) Enter the *Title*

(6) Enter the *Language*

(7) Select the *file to upload* from your PC

(8) Click **Yes** to confirm the action.

On success, the Accounts version status was set to **'EC UNABLE TO ACCEPT ACCOUNTS (NOTIFICATION SENT TO MS)'**.

Return Accounts for Modification by EC

An EC Operational Agent with Update access is allowed to return for modification the Accounts IGJ/ETC, EMFF, IPACB version currently under examination because it needs some quick modifications. The Accounts have been **SENT** to the Commission by the Member State and has a status **'UNDER EXAMINATION'**.

1. Click on the **Return for modification** link.
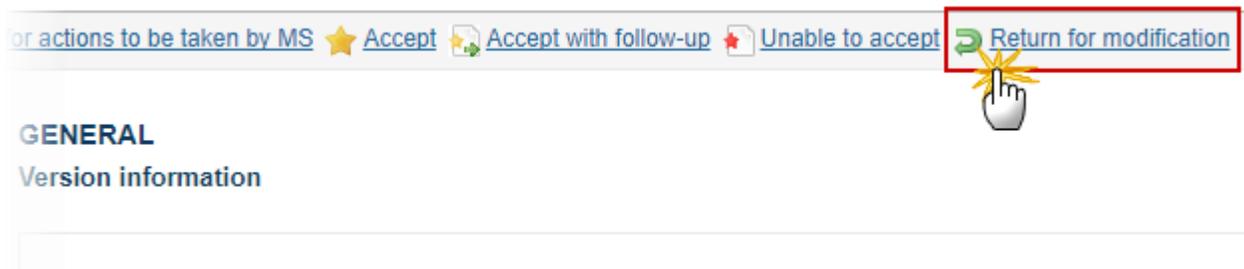
The system will ask you to confirm the action.

During return the EC Operational Agent can <u>optionally</u> add a document **'Official Commission's Observations '** with attachments that will be sent together with the return action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

During return the EC user should also indicate which elements can be modified in the next version. When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set. <u>For 2014 Accounts, the Accounts Element cannot be set.</u>

Attach EC Observations Letter

After clicking on the **Return for modification** link the confirmation screen appears:

2. Enter the following information:

(1) Enter the Reason for return

(2) Select the *modifiable elements in next version*

When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set.

(3) Enter the *Title*

(4) Select *the document date*

(5) Enter the *Commission Reference* ARES number

The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(6) Click on the Add button ⊕ to add the Observations document

(7) Enter the *Title*

(8) Enter the *Language*

(9) Select the *file to upload* from your PC

(10) Click **Yes** to confirm the action and send the return for correction documents to the Member State.

On success, the Accounts version has been set in status **'RETURNED FOR MODIFICATION BY EC'**.

Accept Partially Accounts

An EC Operational Agent with Update access can accept partially an Accounts Version sent by the Member State.

For multi-Fund Programmes, it is possible that for example the ESF/YEI part of the Accounts version gets accepted, while the acceptance or unable to accept of the ERDF/CF part only come one or two months later.

It is a must that the Accounts is in a status **'UNDER EXAMINATION'** at the level of the Commission.

1. Click on the **Accept partially** link.
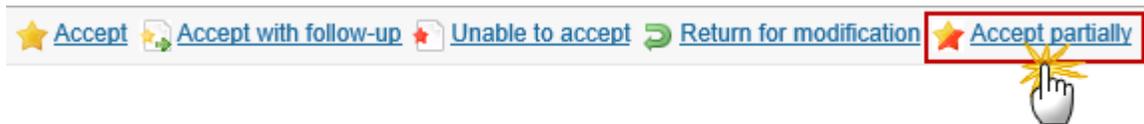
The system will ask you to confirm the action.

During partial accept by the Commission, the EC Agent can <u>optionally</u> add a document **"EC Partial Acceptance Letter"** with attachments that will be sent together with the partial accept action to the Member State.

This can be done either by using the Commission Reference ARES number OR by manually uploading the documents.

During accept by the Commission the EC Agent **must link to an EC Clearance Decision**.

Attach EC Partial Acceptance Letter

After clicking on the Accept Partially link the confirmation screen appears:

2. Enter the following information:

(1) It is a must to link this action to an *EC Clearance decision*.

(2) Select the Fund(s) for which the Accounts are accepted

At least one Fund Accounts cannot be accepted and at least one Fund Accounts must be accepted.

(3) Select the *modifiable elements in next version*

The Accounts element of the accepted Funds can never be updated when setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set.

(4) Enter the *Title*

(5) Select *the document date*

You can enter the *Commission Reference* ARES number

The system will detect the document(s) from ARES and the attachments will be automatically uploaded

OR (to manually upload attachments):

(6) Enter the ARES number. The ARES documents are automatically uploaded.

(7) Click **Yes** to confirm the action and send the partially accepted Accounts to the Member State.

On success, the Accounts version status was set to **'PARTIALLY ACCEPTED BY EC'**.
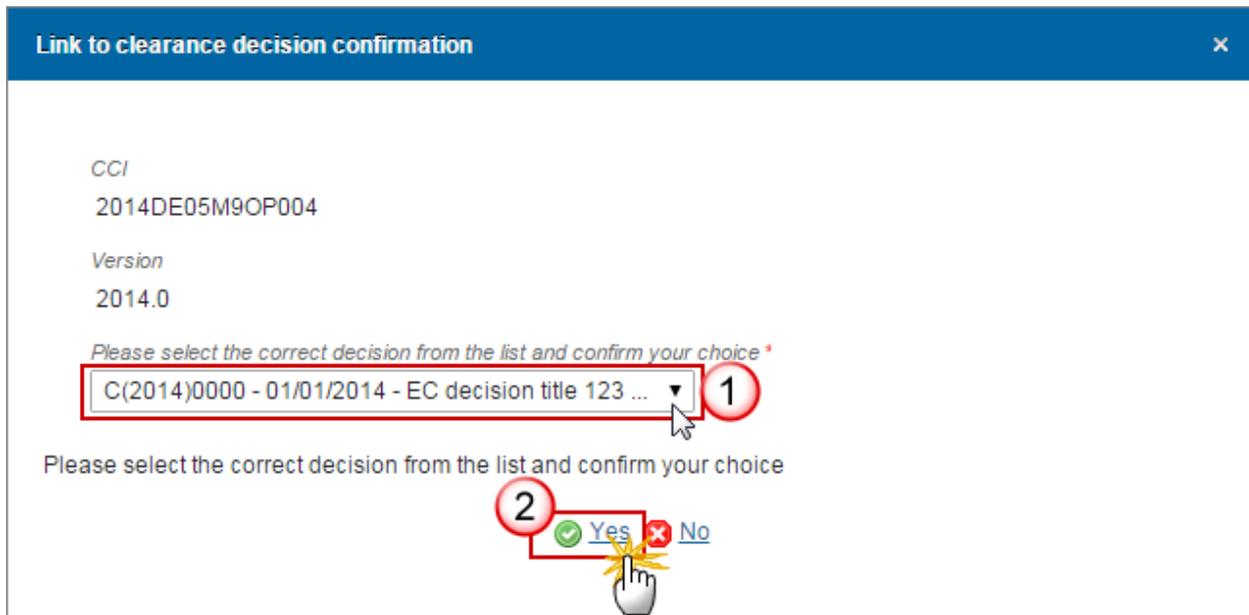

Link to Clearance Decision

An EC Operational Agent with Update access is allowed to link an Accounts version to a Clearance Decision.

The Accounts is in a status **'EC UNABLE TO ACCEPT ACCOUNTS (MS DISAGREED)'** or **'EC UNABLE TO ACCEPT ACCOUNTS (MS AGREED)'** at the level of the Commission.

1. Click on the Link to clearance decision link:
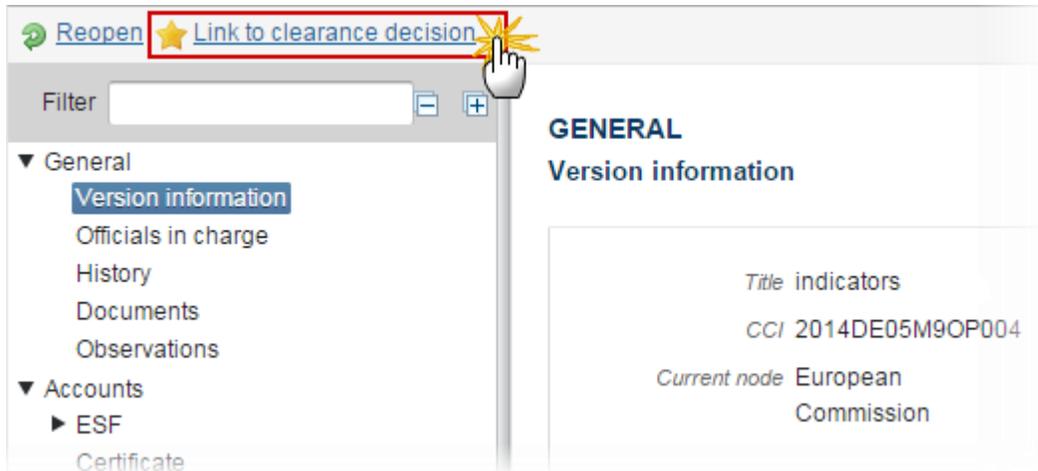
The system will ask you to confirm the link action:

2. Enter the following information:

(1) Select the correct decision from the list.

 The system displays a form showing a list with all Commission Decisions in the system.

(2) Click **Yes** to confirm to link an Accounts to a Clearance Decision or **No** to return to the Accounts.

On success, the Accounts version status was set to **'EC UNABLE TO ACCEPT ACCOUNTS (DECISION ADOPTED)'**.

Set Modifiable Elements

This situation can occurs when the Commission has already returned the Accounts version back to the MS but wants to modify which elements can be modified by the MS in their next Accounts version for this Accounting Year. It can also occur after acceptance (accept or unable to accept) of the Accounts when the Legality and Regularity process requires the submission of a new Annual Summary or Management Declaration or Audit Opinion.
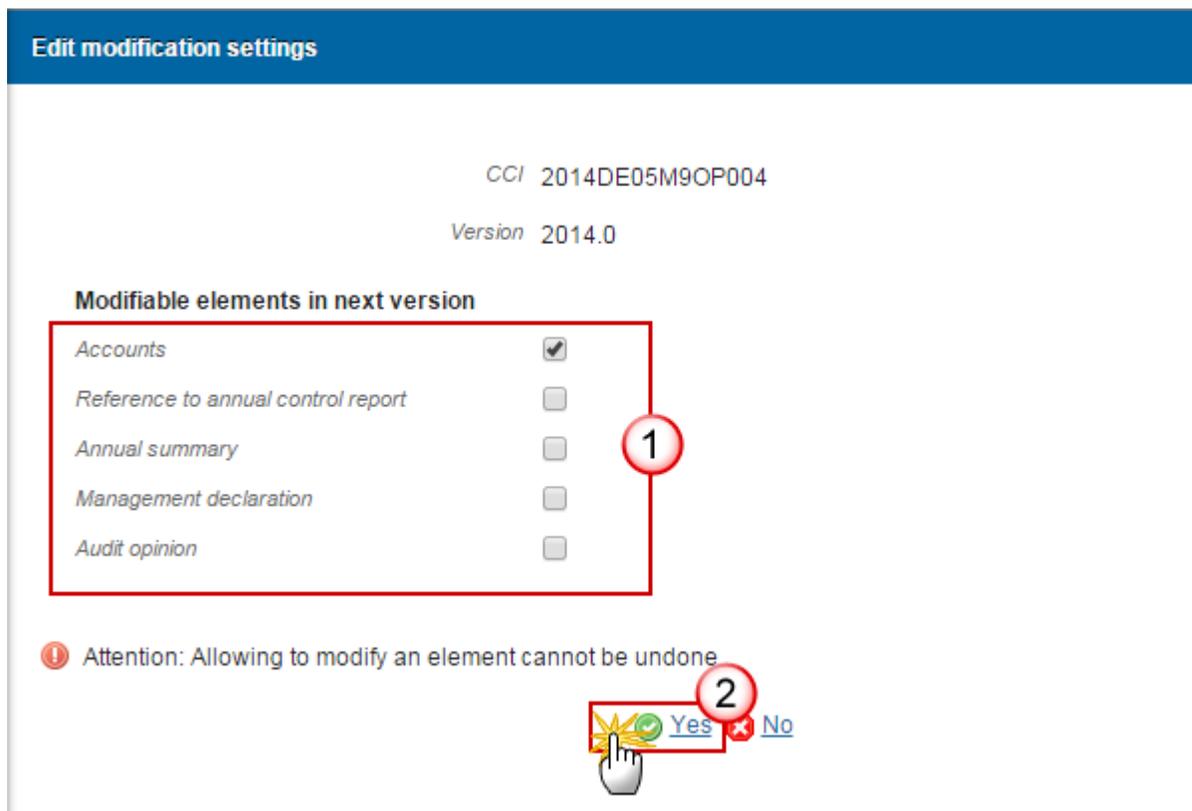
The Accounts version is in a STATUS 'RETURNED FOR MODIFICATION BY EC (INCOMPLETE SUBMISSION)', 'RETURNED FOR CORRECTION BY EC (IMMATERIAL OR CLERICAL ERRORS)', 'RETURNED FOR MODIFICATION BY EC', 'RETURNED BY EC FOR ACTIONS TO BE TAKEN BY MS', 'ACCEPTED BY EC', 'ACCEPTED BY EC WITH FOLLOW-UP' or 'EC UNABLE TO ACCEPT ACCOUNTS (DECISION ADOPTED)'.

REMARK	The Accounts version is the last one for this accounting year or is followed by a new version which still resides in the Member State.
	When the Accounts version is not the last version for the accounting year, then elements can only be set, not un-set because un-setting could interfere with actions by the MS on enabled elements.
	When the Accounts version is in status **'ACCEPTED BY EC'**, **'ACCEPTED BY EC WITH FOLLOW-UP'** or **'EC UNABLE TO ACCEPT ACCOUNTS (DECISION ADOPTED)'** then the Accounts Element cannot be set to be modified.
	For 2014 Accounts, the Accounts Element cannot be set.
	When setting Accounts for update, Management Declaration and Audit Opinion also need to be set. When setting Management Declaration, Audit Opinion also needs to be set.

1. Click on the **Set modifiable** link.

The system will ask you to confirm the action:

2. Enter the following information:

(1) Tick the checkboxes for the modifiable elements.

(2) Click **Yes** to confirm which elementes can be modifed or **No** to return to the Accounts.

On success, the checkboxes indicating which elements can be modified in a next version have been modified. The status doesn't change.

No timely reply

When the MS has not replied <u>within two months</u> to the EC proposal on the inability to accept the Accounts, the Commission will consider this as an implicit disagreement by the MS.

1. Click on the **No timely reply** link.

The system will ask you to confirm the action.

2. Click **Yes** to confirm or **No** to return to the Accounts.

On success, the Accounts version is in a status **'EC UNABLE TO ACCEPT ACCOUNTS (MS DISAGREED)'**.