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# Accounts (ETC)

## PURPOSE

This document describes the actions related to the Accounts module managing 3 of the 4 elements of the Assurance Package (Article 98 CPR) for ETC and to be submitted together as one object to the Commission before the 15<sup>th</sup> of February of each year. These 3 elements are, the Accounts as referred in Article 98.1(a) and described in template Annex XXIV of the CPR, the Management Declaration as referred in Article 74.1(f) and described in template Annex XVIII of the CPR, and the Annual Audit Opinion as referred in Article 77.3(a) and described in template Annex XIX of the CPR. The fourth element of the Assurance Package, the Annual Control Report Article as referred in Article 77.3(b) and described in template Annex XX of the CPR is managed in a separate module, because it can cover multiple Programmes, and will therefore only be referenced in the Accounts module.

## REGULATIONS

More details regarding the regulation of the Accounts can be found in the "[About SFC2021](#)" section of the portal.

## ROLES

Roles involved in the Accounts are:

MS Managing Authority (MSMA)	Consult Accounts Record Accounts Upload Accounts Documents Delete Accounts Validate Accounts Prepare Accounts for send to EC Send Accounts Return Accounts by MS for modification Agree by MS with EC proposal (Article 102(3)) Disagree by MS with EC proposal (Article 102(4)) Create New Version of Accounts Sign Accounts Sign Management Declaration
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Body entrusted with the accounting function (MSAF)	Consult Accounts Record Accounts Upload Accounts Documents Delete Accounts Validate Accounts Prepare Accounts for send to EC Send Accounts Create New Version of Accounts Sign Accounts
MS Audit Authority (MSAA)	Consult Accounts Record Accounts Upload Accounts Documents Sign Audit Opinion Validate Accounts Prepare Accounts for send to EC Send Accounts

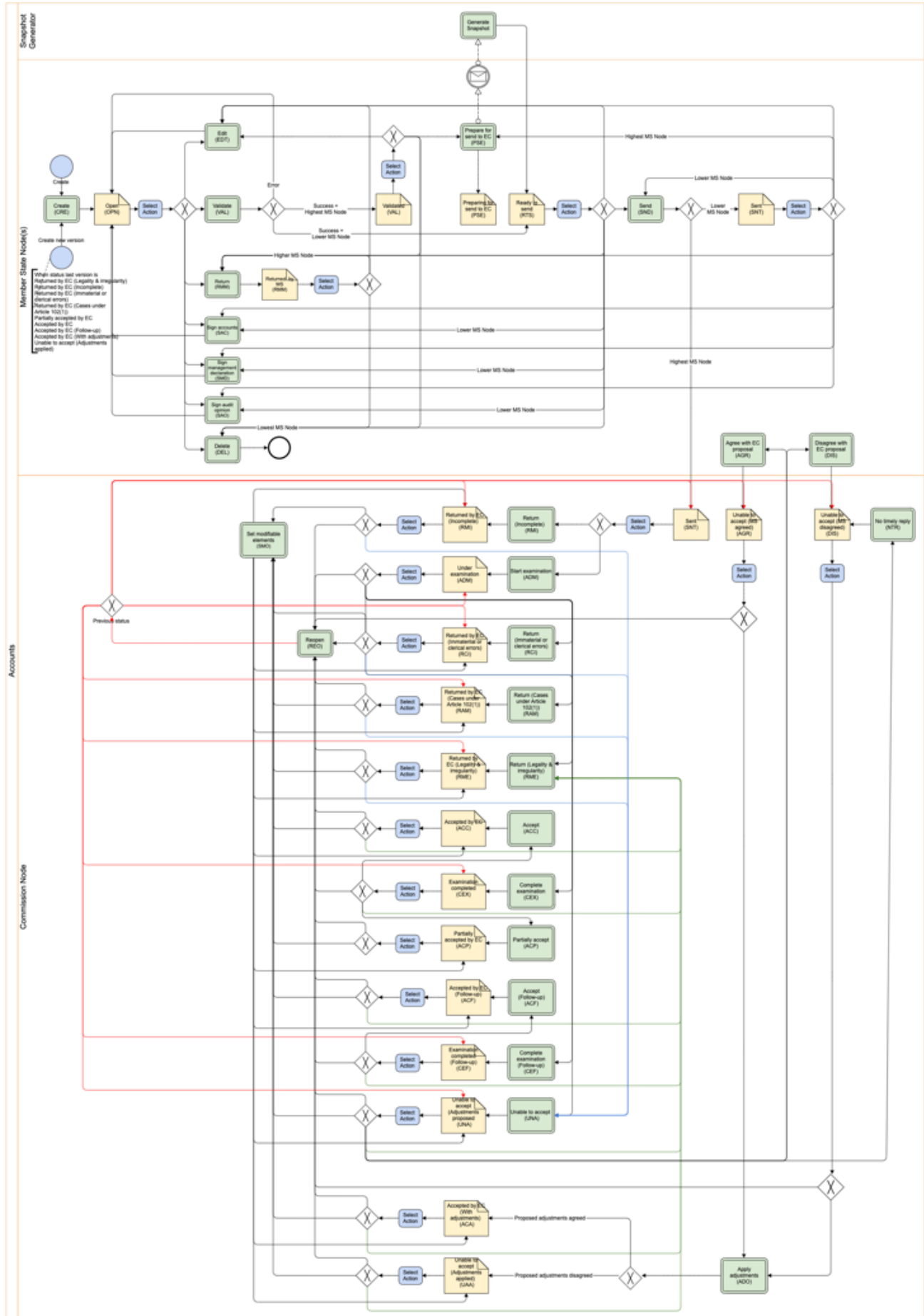
## FUNDS

ERDF	IPA III	NDICI
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## Workflow

This section shows the lifecycle to create and manage the Accounts.

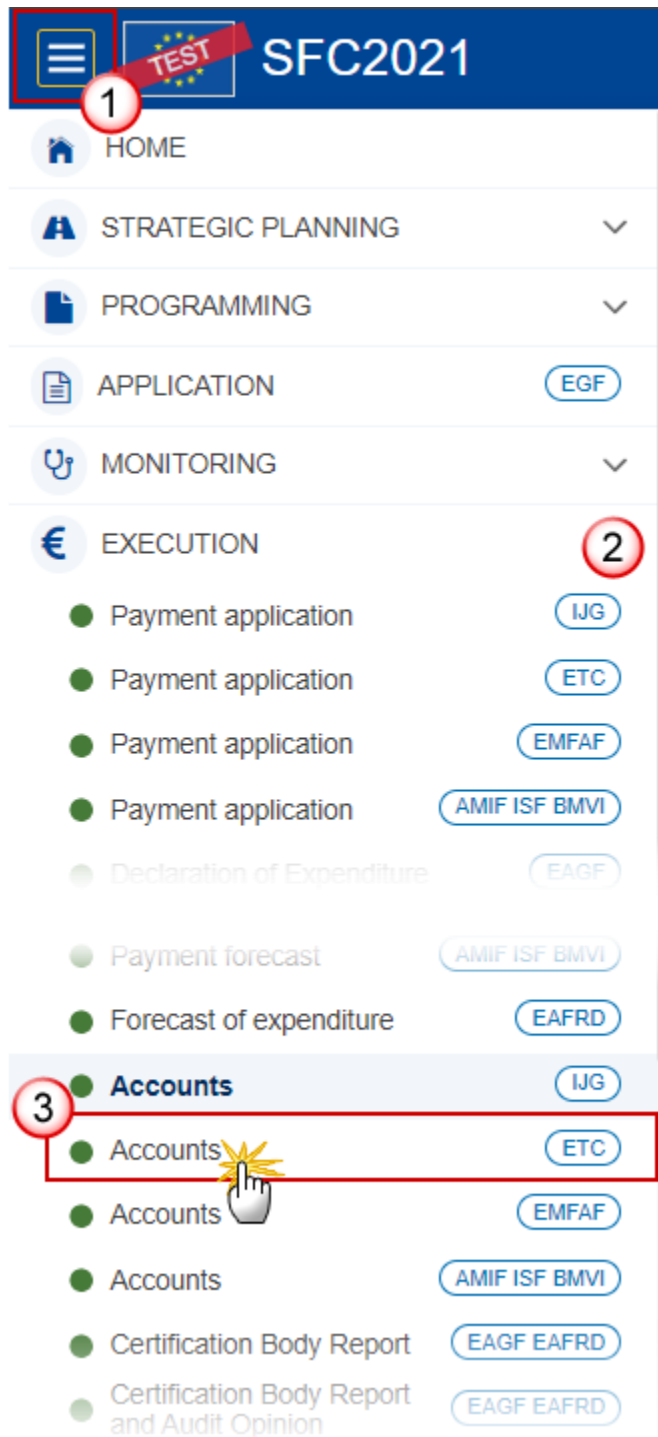
Click [here](#) to see the Accounts workflow diagram in high resolution.



## Create the Accounts (ETC)

<b>REMARK</b>	<p>The User is an identified User and has the role of <b>MS Managing Authority, Body entrusted with the accounting function</b> or <b>MS Audit Authority</b> with <b>Update</b> rights (MSMAu/MSAFu/MSAAu).</p> <p>The structured Accounts object consists of the Accounts, the Management Declaration and the Audit Opinion. For the Annual Control Report only a link will be maintained.</p> <p>When creating a new Accounts declaration for a specific Accounting Year, it doesn't yet exist.</p> <p>The Programme is adopted and managed on the User's Node.</p>
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1. To create the Accounts, go to the **EXECUTION** menu and select the **ACCOUNTS (ETC)** option:



2. In the search screen click on the **CREATE** button to create new Accounts:

ACC-ETC list

Show Export Refresh Clear

+ Create

CCI	Version	Accounting year	Title	Status	Status date
-----	---------	-----------------	-------	--------	-------------

You are redirected to the Accounts Creation Wizard:

### CREATE ACCOUNTS

CCI \* 1

Select a CCI

Accounting year \* 2

Select an accounting year

National reference 3

Cancel Create 4

3. Enter or select the following information:

(1) Select the CCI Number.



The CCI list contains all adopted ETC Programmes managed at the User's Node and which only cover Funds for which the User is registered and for which a required Annual Accounts is missing.

**(2)** Select the *Accounting year*.

The Accounts are always for a specific Accounting Year. The creation of the Accounts for an Accounting Year will only be enabled after the final date for submission of a Payment Application of that Accounting Year. The Accounting Year list will therefore contain all required Accounting Years for which no Accounts version exists and with a final date for submission of a Payment Application < current date, and a submitted Payment Application for the Accounting Year and for at least one of the Funds covered by the Programme exists. The required Accounting Years are those between start and end of eligibility of the last available adopted programme version (Accounting Year end date >= Adopted Programme version start of eligibility and Accounting Year start date <= Adopted Programme version end of eligibility), but only starting with the 2022 Accounting Year (01/07/2022-30/06/2023).

**(3)** Enter the *National reference* if applicable.

**(4)** Click on **CREATE**.

The status of the Accounts is **OPEN**.

<p><b>REMARK</b></p>	<p>On Create, the initial Accounts structure is created and a Table of Content (ToC)/Navigation Tree is presented, so the User can continue to populate the structured data of the Accounts.</p> <p>The Accounts version is linked to the last adopted version of the Programme with a Decision Date smaller or equal to the Accounting Year End Date and with a start of eligibility date <math>\leq</math> Accounting Year end date and with an end of eligibility period <math>\geq</math> Accounting Year start date. If such Programme version doesn't exist, link to first adopted one.</p> <p>The records for the Accounts Appendixes are automatically created when a Payment Application has been submitted for the Accounts Accounting Year, based on the intervention logic defined in the linked Programme version, and completed with values from the equivalent Payment Application tables and appendices:</p> <ul style="list-style-type: none"><li>• The amounts of Appendix 1 are initialized with the expenditure amounts from the last submitted Payment Application version of the same Accounting Year and for the Funds covered by the Programme.</li><li>• The amounts of Appendix 3 are initialized with the Appendix 1 amounts from the last submitted Payment Application version of the same Accounting Year and for the Funds covered by the Programme.</li><li>• The column A and B amounts of Appendix 4 are initialized with the expenditure amounts from the last submitted Payment Application version of the same Accounting Year and for the Funds covered by the Programme.</li><li>• The amounts of Appendix 5 are initialized with the Appendix 2 amounts from the last submitted Payment Application version of the same Accounting Year and for the Funds covered by the Programme.</li><li>• The amounts of Appendix 6 are initialized with the Appendix 3 amounts from the last submitted Payment Application version of the same Accounting Year and for the Funds covered by the Programme.</li><li>• The amounts of Appendix 7 are initialized with the Appendix 4 amounts from the last submitted Payment Application version of the same Accounting Year and for the Funds covered by the Programme.</li></ul> <p>The information on Authorities in the last version of the Programme is used to populate:</p> <ul style="list-style-type: none"><li>• The representative of the Managing Authority or of the Body(-ies) carrying out the accounting function in the Declarations of the Accounts.</li><li>• The Head of the Management Authority in the Management Declaration.</li><li>• The Name of the Audit Authority in the Introduction of the Audit Opinion.</li><li>• The Name of the Managing Authority in the Responsibilities of the Audit Opinion.</li></ul> <p>The Source language is copied from the linked Programme version.</p>
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## Record/Edit the Accounts (ETC)

<b>REMARK</b>	<p>The User is an identified User and has the role of <b>MS Managing Authority, Body entrusted with the accounting function</b> or <b>MS Audit Authority</b> with <b>Update</b> rights (<b>MSMAu/MSAFu/MSAAu</b>).</p> <p>When editing a version of the Accounts, its status is <b>OPEN, VALIDATED, READY TO SEND, SENT</b> or <b>RETURNED BY MS</b> at the level of the Member State and currently resides on the User's Node.</p> <p>When modifying one of the items of the Accounts in the initial work version, the signatures of the signers and the signing dates for Accounts, Management Declaration and Audit Opinion will be removed and a new sign action by the Managing Authority or the Body entrusted with the accounting function on the Accounts and one by the Management Authority on the Management Declaration and one by the Audit Authority on the Audit Opinion will have to be performed before sending to the Commission is allowed. When the work version is &gt; 0, then the signatures of the Management Declaration and Audit Opinion are only removed when these elements were set as modifiable.</p> <p>When modifying one of the items of the Management Declaration in the initial work version, the signatures of the signers and the signing dates for Management Declaration and Audit Opinion will be removed and a new sign action by the Management Authority on the Management Declaration and one by the Audit Authority on the Audit Opinion will have to be performed before sending to the Commission is allowed. When the work version is &gt; 0, then the signature of the Audit Opinion is only removed when this element was set as modifiable.</p> <p>When modifying one of the items of the Audit Opinion, the signature of the signer and the signing date for the Audit Opinion will be removed and a new sign action by the Audit Authority on the Audit Opinion will have to be performed before sending to the Commission is allowed.</p> <p>The Accounts contains 4 main elements: Accounts, Management Declaration, Audit Opinion and a reference to an Annual Control Report version. The previous Accounts version for the same Accounting Year determines which of the 4 elements can be modified. The Edit, Add and Delete buttons will be disabled for all datasets belonging to an element which is not modifiable. For partially accepted Funds, the Accounts element is never modifiable.</p>
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## General

This section includes the header data to identify the main characteristics of the Accounts.

## Version Information

<b>NOTE</b>	<p>The <b>Version Information</b> contains information on the identification and status of the Accounts version like the CCI, the Version number, the Accounting year, the Status, the Node where it currently resides, the Title in English, the National reference and information from the linked Programme like its Version number, its Commission decision number and date, and the Eligibility period. The Funds with their Accounts accepted are only shown when the Accounts was previously partially accepted (contains one or more accepted Fund flags) and is not in status <b>ACCEPTED BY EC</b>, <b>ACCEPTED BY EC (FOLLOW-UP)</b>, <b>UNABLE TO ACCEPT (ADJUSTMENTS APPLIED)</b> or <b>ACCEPTED BY EC (WITH ADJUSTMENTS)</b>.</p> <p>The Version information for the Accounts cannot be modified once the version has been created, only the National reference and the Source language can be updated.</p>
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1. Click on the **Edit** button to enter a *National reference* or change the *Source language*:

GENERAL

### Version information ? Edit

CCI	Version	Accounting year	Last modified	Current node	<span>OPEN</span>
<b>2021TC16RFTN002</b>	<b>2022.0</b>	<b>01/07/2022 - 30/06/2023</b>	<b>04/12/2023, 13:32</b>	<b>Portugal</b>	
Title in English					
<b>(Interreg VI-B) Atlantic Area</b>					
Commission decision number			Commission decision date		
<b>C(2022)6576</b>			<b>08/09/2022</b>		
Eligible from			Eligible until		
<b>01/01/2021</b>			<b>31/12/2029</b>		
National reference					
Source language			Programme version		
<b>[EN] English</b>			<b>1.1</b>		

The Edit details pop-up window appears:

Version information ⓘ

CCI	Version	Accounting year	Last modified	Current node	OPEN
2021TC16RFTN002	2022.0	01/07/2022 - 30/06/2023	04/12/2023, 13:32	Portugal	

Title in English  
**(Interreg VI-B) Atlantic Area**

Commission decision number  
**C(2022)6576**

Commission decision date  
**08/09/2022**

Eligible from  
**01/01/2021**

Eligible until  
**31/12/2029**

National reference

Source language \* [EN] English

Programme version  
1.1




Cancel Save

2. Enter or change the following information:

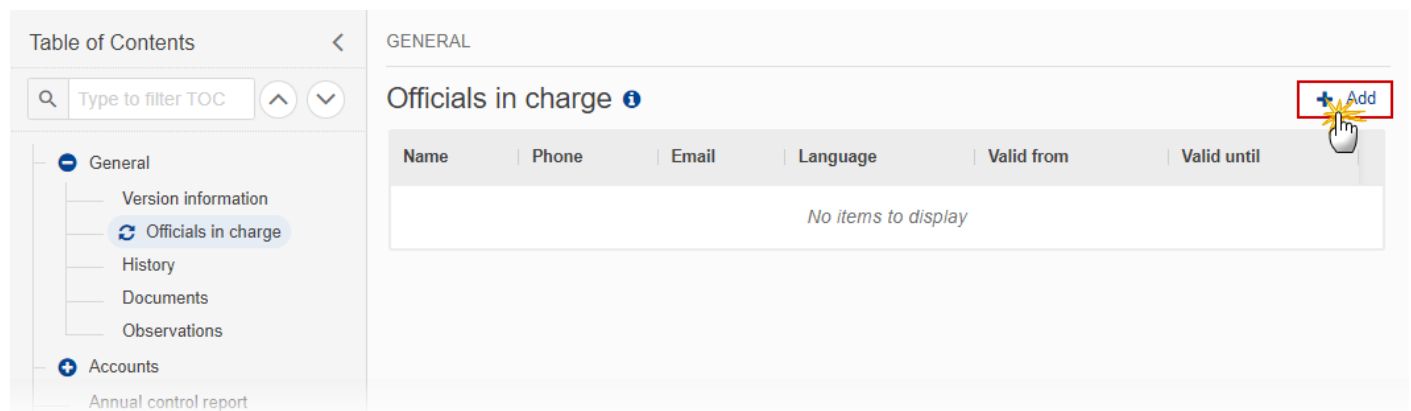
- (1) Enter the *National reference* if applicable.
- (2) Change the *Source language* if needed.
- (3) Click on **SAVE** to save the information.

## Officials in Charge

<b>NOTE</b>	Officials in Charge can be updated at any time, independent from the status of the Accounts. Commission Officials (email domain "ec.europa.eu") can only be created/updated/deleted by Commission Users.
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- Click on the **ADD** button  to add a new official in charge.
- Clicking on the **EDIT** icon  of a row will allow you to modify the information of this official.
- Clicking on the **DELETE** icon  of a row will allow you to delete the official in charge selected.

1. Click on the **ADD** button to add a new Official in Charge:



The screenshot shows a web interface for managing 'Officials in charge'. On the left is a 'Table of Contents' sidebar with a search bar and a list of menu items: General (expanded), Version information, Officials in charge (selected), History, Documents, Observations, Accounts, and Annual control report. The main area is titled 'GENERAL' and 'Officials in charge'. It features a table with columns: Name, Phone, Email, Language, Valid from, and Valid until. The table is currently empty, displaying 'No items to display'. A red box highlights the '+ Add' button in the top right corner, with a hand cursor pointing to it.

The Edit details pop-up window appears:

Officials in charge ⓘ

Add official

Name \* 1

Some One

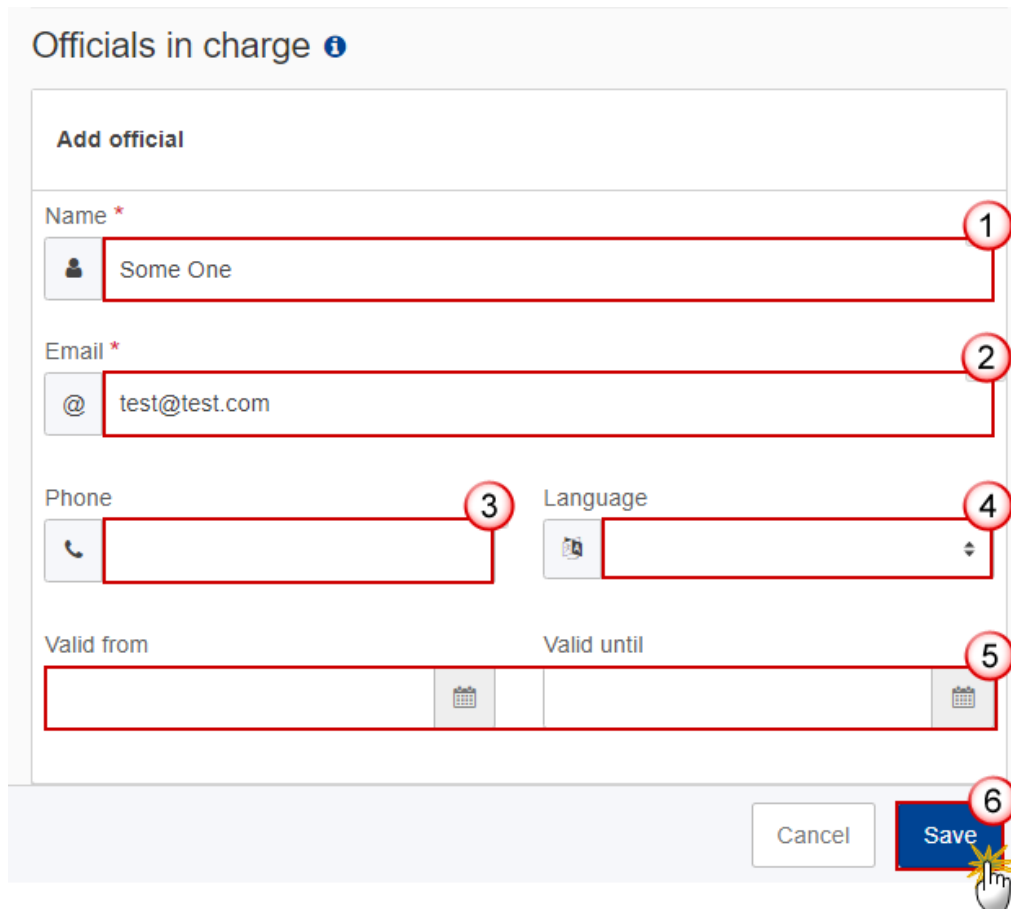
Email \* 2

@ test@test.com

Phone 3 Language 4

Valid from Valid until 5

Cancel Save 6



2. Enter or select the following information:

(1) Enter the *Name*.

(2) Enter the *Email*.

The format of the Email address will be validated by the system and should be unique.

(3) Enter the *Phone* number.

(4) Select the *Language*.

(5) Enter the *Valid from* and *Valid until* dates.

The *Valid until* date should be greater than the *Valid from* date.

(6) Click on **SAVE** to save the information.

## **History**

This section shows all the actions that have been taken on the Accounts since it was created, for example:

## Documents

<b>NOTE</b>	The <b>Documents</b> list shows all documents uploaded against this version of the Accounts by Member State and by Commission. Member State Users see all their own Documents and the sent Commission Documents. Commission Users see all their own Documents, unsent Integral Member State Documents and sent Member State Documents.
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The following documents will be foreseen:





Description	Internal Code	Non-Integral (1)	Integral (2)	System (3)	Required (4)
Snapshot of data before send	SNP.ACCSNT		X	X	X
MS disagreement letter on EC proposal	ACC.DIS(5)		X		
MS letter to request an extension of the deadline for the accounts	ACC.REX	X			



- (1) Document can be sent at any time
- (2) Document will be automatically sent when the Object is sent
- (3) Document automatically created by the system
- (4) Document required in the system before a next action can be executed
- (5) This document type is normally integral, but since it must be created and sent by the Member State when the Accounts already reside at Commission level, the integral feature will be implemented programmatically

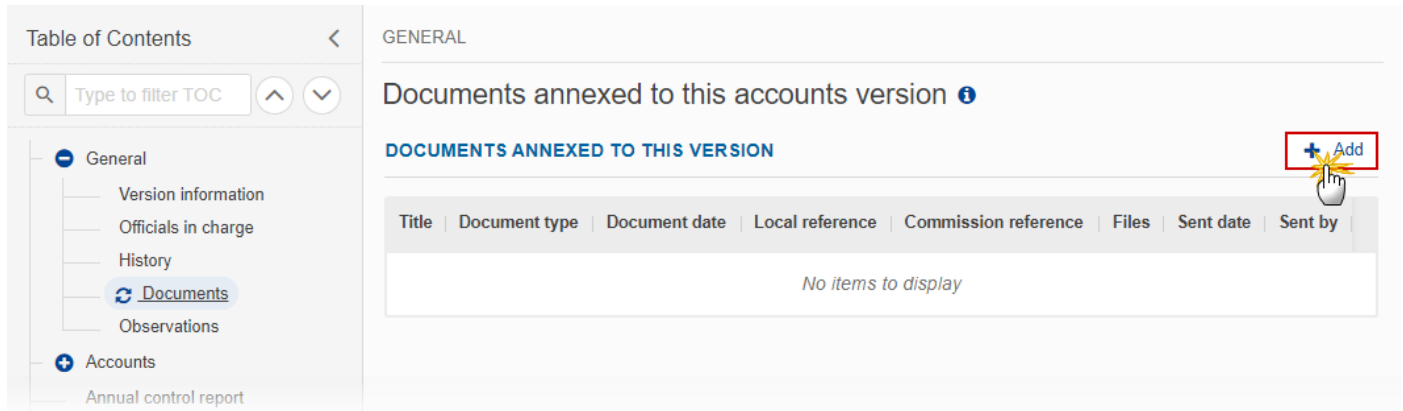
## Uploading & Sending Documents

Multiple documents can be uploaded in the Accounts.

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and clicking on the **VIEW** icon  will allow you to view the document information.
- Selecting a document row and clicking on the **EDIT** icon  will allow you to modify the document information. If a document of type 'Other Member State Document' must be sent, you can select the edit icon in order to send the document.
- Selecting a document row and clicking on the **DELETE** icon  will allow you to delete the document and all attachments.

<b>REMARK</b>	<p><b>Integral Documents</b> (Official Proposal etc) are only sent - together with the encoded data – once the Accounts is sent to the EC.</p> <p><b>Referential/non-integral Documents</b> (ie. 'Other Member State Document') can be sent at any time independently of the status of the Accounts.</p> <p>The 'Other Member State Document' type demands a manual submission (they are NOT sent automatically when the object is sent to the EC).</p> <p><b>A non-integral document is only visible to the Commission when the SENT DATE is visible.</b></p>
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1. Click on the **ADD** button to add a new document:



The Edit document details pop-up window appears:

**Document**

Document title \* 1

Document type \* 2 Document date \* 3

Local reference 4

**ATTACHED FILES** 5

Title	Type	Language	File / Upload	Action
No items to display				

2. Enter or select the following information:

(1) Enter a *Document Title* for your Document.

(2) Select a *Document Type*.

(3) Enter a *Document Date*.

The system automatically fills the field with today's date, but this can be modified.

(4) Enter a *Local reference*.

(5) Click on the **ADD** button to add a new attachment:

- You can add multiple attachments by clicking on the **ADD** button.

- You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button.

The **Attached files** window becomes editable:

The screenshot shows the 'ATTACHED FILES' interface. At the top right is a '+ Add' button. Below is a table with the following structure:

Title	Type	Language	File / Upload	Action
Integral doc	Main	English	Browse Choose file	[Edit] [Remove]

At the bottom right of the window are 'Cancel' and 'Save' buttons. A hand cursor is pointing at the 'Save' button.

3. Enter or select the following information:

- (1) Enter a *Title* for your attachment.
- (2) Select the *Type* of the document.

It is possible to select from these 4 types: Annex, Cover Letter, Main or Translation.

- (3) Select the *Language* of the document.
- (4) Click on **BROWSE** to select the file that you want to add as an attachment.
- (5) After the attachments are uploaded click on **SAVE**.

<b>REMARK</b>	Integral document types will only display the <b>SAVE</b> button and will be sent when the Accounts is sent to the Commission. Non-integral document types (such as 'Other Member State Documents') will display the <b>SAVE</b> button and a <b>SAVE &amp; SEND</b> button, and must be sent independently of the Accounts.
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## Sending an unsent non-integral document

1. Once the document and attachment(s) have been uploaded click on the **SEND** icon in the row containing the unsent document:

Table of Contents < GENERAL

Documents annexed to this accounts version ⓘ

**DOCUMENTS ANNEXED TO THIS VERSION** + Add

Title	Document type	Document date	Local reference	Commission reference	Files	Sent date	Sent by	
ACC doc	MS letter to request an extension of the deadline for the accounts	16/11/2023			1			   

**REMARK** The **SAVE & SEND** button will only be shown for documents which are not integral part of the Object and after at least one attachment was added.

## Deletion of an unsent document





**REMARK** Only unsent documents can be deleted.

1. In the row of a previously uploaded unsent document click on the **DELETE** icon to delete the document and associated attachments:

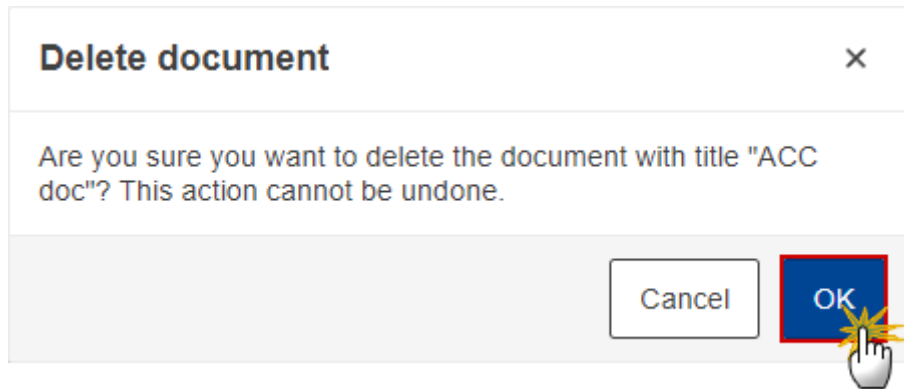
Table of Contents < GENERAL

Documents annexed to this accounts version ⓘ

**DOCUMENTS ANNEXED TO THIS VERSION** + Add

Title	Document type	Document date	Local reference	Commission reference	Files	Sent date	Sent by	
ACC doc	MS letter to request an extension of the deadline for the accounts	16/11/2023			1			   

A confirmation window appears:

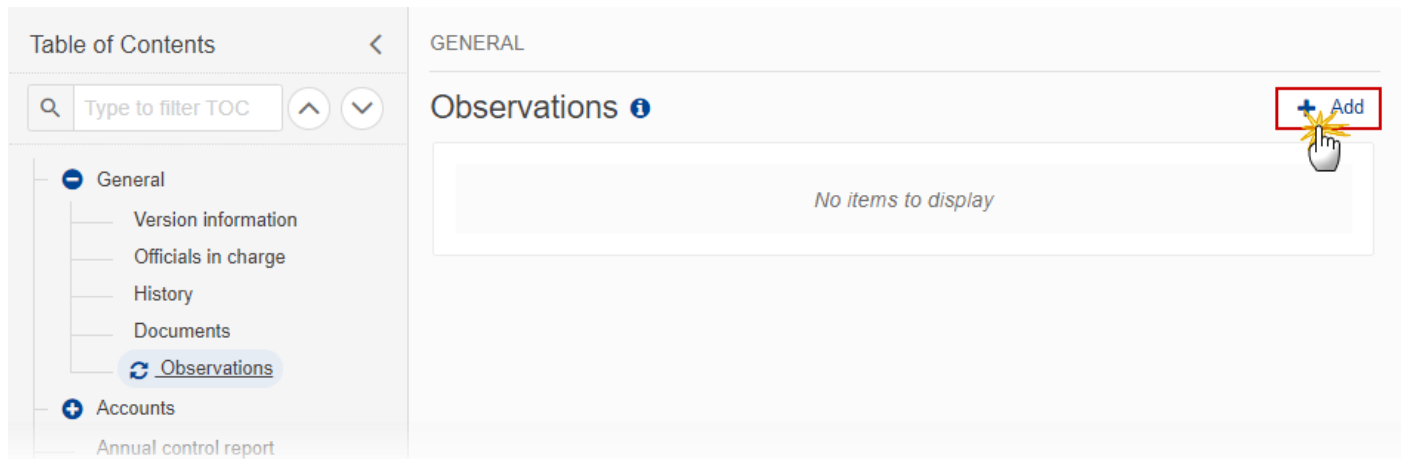


2. Click on **OK** to confirm deletion.

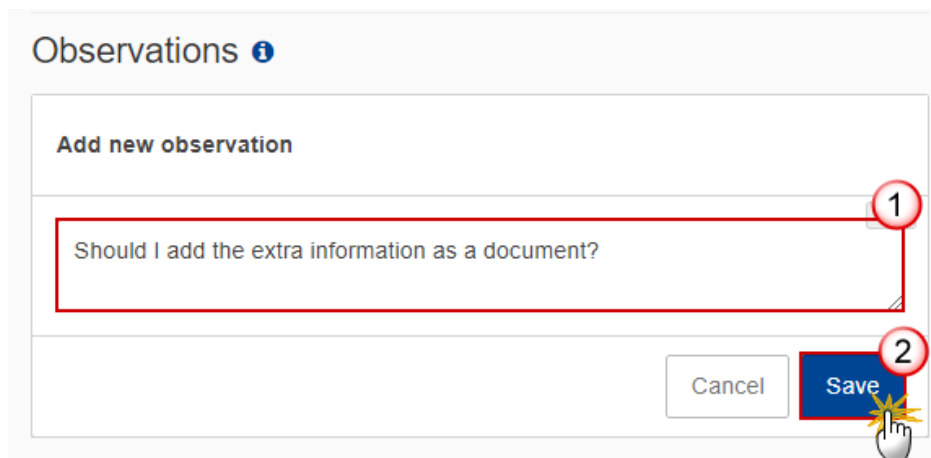
## ***Observations***

<b>NOTE</b>	<p>This section is used to provide any relevant information to the Accounts. It can be used as a type of 'chat' between the Member State and Commission.</p> <p>All Users who have Read permission on the Accounts will be able to read all Observations in the conversation.</p> <p>All Users who have Update permission on the Accounts will be able to send an observation and participate in the conversation.</p> <p>All observations are kept against the specific version of the Accounts.</p> <p>The observation is added below the Observations box and includes the username, the date and time of the post.</p>
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1. Click on the **ADD** button to add an observation:



The Add new observation screen appears:



2. Enter the following information:

- (1) Enter an observation.
- (2) Click on **ADD** to save the information.

## Accounts

## Declarations

<b>NOTE</b>	<p>Representing the managing authority / the body(-ies) carrying out the accounting function is retrieved from the last version of the Programme. In normal cases this value is not updateable because Authority data should be maintained in the Programme. However, since the information maintained in the Programme and the one needed here could be different, by default we will allow to update it here. An Accounts setting is foreseen to enable/disable the update when needed.</p>
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1. Click on the **EDIT** button to edit information in the table:

The screenshot shows a web application interface for 'ACCOUNTS'. On the left is a 'Table of Contents' sidebar with a search bar and a list of categories: General, Accounts (selected), ERDF, Annual control report, Management declaration, and Audit opinion. The main content area is titled 'ACCOUNTS' and displays 'Declarations'. An 'Edit' button is highlighted with a red box and a mouse cursor. The page content includes two declaration sections, each with a 'Contact1' field and a 'Date'/'e-Signature' field. The first section is for the managing authority, and the second is for the managing authority responsible for the programme. Both sections list specific points to be respected. At the bottom, the 'Date' and 'e-Signature' fields are marked as 'Not signed yet'. A status message at the bottom left reads 'No validation result available'.

The Edit details pop-up window appears:

Declarations 

The managing authority / the body carrying out the accounting function responsible for the programme hereby confirms that:

- (1) the accounts are complete, accurate and true;
- (2) the provisions in points (b) and (c) of Article 76(1) are respected.

Representing the managing authority / the body carrying out the accounting function \*

 1

The managing authority responsible for the programme hereby confirms that:

- (1) the expenditure entered into the accounts complies with applicable law and is legal and regular;
- (2) the provisions in the Fund-specific Regulations, Article 63(5) of the Financial Regulation and in points (a) to (e) of Article 74(1) of this Regulation are respected;
- (3) the provisions in Article 82 with regard to the availability of documents are respected.

Representing the managing authority \*

 2

Date: *Not signed yet*  
e-Signature: *Not signed yet*

 3

## 2. Enter the following information:

- (1)** Enter the name of the person *Representing the managing authority / the body carrying out the accounting function*.
- (2)** Enter the name of the person *Representing the managing authority*.
- (3)** Click on **SAVE** to save the information.

<b>REMARK</b>	<p>The signature of the Accounts Declaration(s) is required before the Accounts can be sent to the Commission. See chapter <a href="#">Sign the Accounts (ETC)</a>.</p> <p>Once the Accounts Declaration(s) is signed, the <i>Date</i> is the date the Accounts were signed and the <i>e-Signature</i> is the Name of the Signer in the system.</p>
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# [Fund]

## Appendix 1

<b>NOTE</b>	<p>A record is automatically foreseen by the create action for each record in table 8 (ETC) of the linked Programme version that corresponds to the Fund of the Accounts, except for JTF where only a record for each JTF total record per priority will be foreseen. Extra information from the Programme record (Technical assistance rate for article 27(1) (ETC), Co-financing rate) is not visible in the page but will be persisted in these table records. Columns A, B and C are initialized with the values from the corresponding columns of the last submitted Payment Application for this Accounting Year and Fund, when exists (ACC A = PAP B+C, ACC B = PAP D, ACC C = PAP E).</p> <p>The amount in column (B) is always calculated. When Calculation basis is Total then B = RoundDown (Technical assistance rate for article 27(1) * column (A)). When Calculation basis is Public then B = RoundDown (Technical assistance rate for article 27(1) * column C). The RoundDown is to the euro cent. The technical assistance rate for article 27(1) comes from the linked Programme version and is the Union contribution for TA (a2) divided by the Union contribution without TA (a1).</p> <p>A Grand total is foreseen.</p>
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1. Click on the **EDIT** button to edit information in the table:

The screenshot shows the 'Table of Contents' on the left and the 'Appendix 1' table on the right. The table has four columns: Priority, Total amount of eligible expenditure (A), The amount for technical assistance (B), and Total amount of the corresponding public contribution made or to be made (C). The 'Grand total' row is highlighted. An 'Edit' button is visible in the top right corner of the table area.




Priority	Total amount of eligible expenditure (A)	The amount for technical assistance (B)	Total amount of the corresponding public contribution made or to be made (C)
1			
2			
3			
4			
<b>Grand total</b>			

The Edit details pop-up window appears:

## Appendix 1

Amounts entered into the accounting systems of the accounting function – point (a) of Article 98(3)

*This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions*

Priority	Category of region	Total amount of eligible expenditure  (A)	The amount for technical assistance  (B)	Total amount of the corresponding public contribution made or to be made  (C)
1	More developed	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	More developed	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	More developed	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	More developed	<input type="text"/>	<input type="text"/>	<input type="text"/>
Grand total		<input type="text"/>	<input type="text"/>	<input type="text"/>

2. Enter the following information:

- (1) Enter the amounts in the columns.
- (2) Click on **SAVE** to save the information.

## Appendix 2

<b>NOTE</b>	<p>A record is automatically foreseen by the create action for each record in table 8 of the linked Programme version that corresponds to the Fund of the Accounts, except for JTF where only a record for each JTF total record per priority is foreseen.</p> <p>The Split part automatically contains a set of 3 records for all Accounting Years up to and including the Accounting Year of this Accounts version.</p> <p>A Grand Total is foreseen.</p>
-------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

1. Click on the **EDIT** button to edit information in the table:

Table of Contents < ACCOUNTS → ERDF

Search: Type to filter TOC

- General
- Accounts
  - Declarations
  - ERDF
    - Appendix 1
    - Appendix 2
    - Appendix 3
    - Appendix 4
    - Appendix 7
  - Annual control report
  - Management declaration
  - Audit opinion

## Appendix 2

Amounts withdrawn during the accounting year – point (b) of Article 98(3) and Article 98(7)

Withdrawals			
Priority	Category of region	Total amount of expenditure included in payment applications (A)	Corresponding public contribution (B)
1			
2			
3			
4			
<b>Grand total</b>			
<b>Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure</b>			

In relation to accounting year ending 30 June 2023 (total)

[Edit](#)

The Edit details pop-up window appears:

## Appendix 2

Amounts withdrawn during the accounting year – point (b) of Article 98(3) and Article 98(7)

Priority	Category of region	Withdrawals	
		Total amount of expenditure included in payment applications (A)	Corresponding public contribution (B)
1	More developed		
2	More developed		
3	More developed		
4	More developed		
<b>Grand total</b>			
<b>Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure</b>			
In relation to accounting year ending 30 June 2023 (total)			
Out of which amounts corrected as a result of AA audits			
Out of which amounts corrected as a result of EC and ECA audits and OLAF investigations			
In relation to accounting year ending 30 June 2022 (total)			
Out of which amounts corrected as a result of AA audits			
Out of which amounts corrected as a result of EC and ECA audits and OLAF investigations			

Cancel

Save 

2. Enter the following information:

- (1) Enter the amounts in the columns.
- (2) Click on **SAVE** to save the information.

## Appendix 3

<b>NOTE</b>	<p>A record is automatically foreseen by the create action for each non-technical assistance record in table 8 of the linked Programme version that corresponds to the Fund of the Accounts, except for JTF where only a record for each JTF total record per priority will be foreseen. Columns A, B, C and D are initialized with the values from the corresponding columns of Appendix 1 of the last submitted Payment Application for this Accounting Year and Fund, when exists (ACC A = PAP A, ACC B = PAP B, ACC C = PAP C, ACC D = PAP D).</p> <p>A Grand Total is foreseen.</p>
-------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

1. Click on the **Edit** button to edit information in the table:

Table of Contents <

ACCOUNTS → ERDF

Search: Type to filter TOC

- General
- Accounts
  - Declarations
  - ERDF
    - Appendix 1
    - Appendix 2
    - Appendix 3
    - Appendix 4
    - Appendix 7
  - Annual control report
  - Management declaration
  - Audit opinion

### Appendix 3 Edit


Amounts of programme contributions paid to financial instruments (cumulative from the start of the programme) - point (c) of Article 98(3)

Priority	Amount included in the first payment application and paid to the financial instrument		Corresponding cleared amount as referred to in Article 92(3)	
	Total amount of programme contributions paid to financial instruments (A)	Total amount of corresponding public contribution (B)	Total amount of programme contributions pursuant to Article 92(2)(b) (C)	Total amount of corresponding public contribution (D)
1				
2				
3				
4				
<b>Grand total</b>				

The Edit details pop-up window appears:

### Appendix 3

Amounts of programme contributions paid to financial instruments (cumulative from the start of the programme) - point (c) of Article 98(3)

Priority	Amount included in the first payment application and paid to the financial instrument 		Corresponding cleared amount as referred to in Article 92(3)	
	Total amount of programme contributions paid to financial instruments (A)	Total amount of corresponding public contribution (B)	Total amount of programme contributions pursuant to Article 92(2)(b) (C)	Total amount of corresponding public contribution (D)
1				
2				
3				
4				
Grand total				

1

2

Cancel

Save

2. Enter the following information:

- (1) Enter the amounts in the columns.
- (2) Click on **SAVE** to save the information.

### Appendix 4

<b>NOTE</b>	<p>A record is automatically foreseen by the create action for each record in table 11 of the linked Programme version that corresponds to the Fund of the Accounts, except for JTF where only a record for each JTF total record per priority will be foreseen. Columns A and B are initialized with the expenditure values from the corresponding columns of the last submitted Payment Application for this Accounting Year and Fund, when exists (ACC A = PAP B+C, ACC B = PAP E).</p> <p>Columns C and D are the values from Appendix 1 of this Accounts (ACC APP4.C = ACC APP1.A, ACC APP4.D = ACC APP1.C).</p> <p>A Grand Total is foreseen.</p> <p>Differences (E) and (F) can only be positive, meaning that the expenditure declared in the Accounts can never be higher that the expenditure declared in the last Payment Application for the same Accounting Year. This will be checked by validation rule ACC_047.</p>
-------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

1. Click on the **EDIT** button to edit information in the table:

**Appendix 4** Edit





Reconciliation of expenditure - point (d) of Article 98(3) and Article 98(7)

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Di
	Total amount of eligible expenditure (A)	Total amount of public contribution (B)	Total amount of eligible expenditure (C)	Total amount of the corresponding public contribution (D)	
1					
2					
3					
4					
<b>Grand total</b>					
Out of which amounts corrected in the current accounts as a result of AA audits					
Out of which amounts corrected in the current accounts as a result of EC and ECA audits and OLAF investigations					

The Edit details pop-up window appears:

### Appendix 4



Reconciliation of expenditure - point (d) of Article 98(3) and Article 98(7)

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Difference
	Total amount of eligible expenditure  (A)	Total amount of public contribution  (B)	Total amount of eligible expenditure  (C)	Total amount of the corresponding public contribution  (D)	(E=A-C)
1					0.00
2					0.00
3					0.00
4					0.00
<b>Grand total</b>					<b>0.00</b>
Out of which amounts corrected in the current accounts as a result of AA audits					<input type="text"/>
Out of which amounts corrected in the current accounts as a result of EC and ECA audits and OLAF investigations					<input type="text"/>

Cancel Save

### Appendix 4

Reconciliation of expenditure - point (d) of Article 98(3) and Article 98(7)

Comments (obligatory in case of difference for each type of deduction in accordance with Article 98(6))				
(F=B-D)	Ongoing legality and regularity  (G1)	Financial corrections  (G2)	Other deductions (G3)	Comments (G4)
0.00	<input type="text"/>			
0.00				
0.00				
0.00				
0.00				
0.00				
0.00				
<input type="text"/>				

Cancel Save





2. Enter the following information:
  - (1) Enter the amounts in the columns.
  - (2) Click on **SAVE** to save the information.

## Appendix 7

<b>NOTE</b>	<p>A record is automatically foreseen by the create action for each record in table 8 of the linked Programme version that corresponds to the Fund of the Accounts, technical assistance included, except for JTF where only a record for each JTF total record per priority will be foreseen. Columns A, B and C are initialized with the values from the corresponding columns of Appendix 4 of the last submitted Payment Application for this Accounting Year and Fund, when exists (ACC A = PAP A, ACC B = PAP B, ACC C = PAP C).</p> <p>A Grand Total is foreseen.</p>
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1. Click on the **EDIT** button to edit information in the table:

Table of Contents <

🔍 Type to filter TOC

- ➕ General
- ➔ Accounts 📄
- Declarations
- ➔ ERDF
- Appendix 1
- Appendix 2
- Appendix 3
- Appendix 4
- Appendix 7
- Annual control report
- Management declaration 📄
- ➕ Audit opinion 📄

ACCOUNTS → ERDF

### Appendix 7 ⓘ

Advances paid in the context of State aid under Article 91(5) (cumulative from the start of the programme)



Priority	Total amount paid as advances (A)	Amount which has been covered by expenditure paid within three years ⓘ (B)	Amount which has not been covered by expenditure paid ⓘ (C)
1	€0.00	€0.00	€0.00
2	€0.00	€0.00	€0.00
3			
4			
<b>Grand total</b>	€0.00	€0.00	€0.00


**Edit**

The Edit details pop-up window appears:

## Appendix 7

Advances paid in the context of State aid under Article 91(5) (cumulative from the start of the programme)

Priority	Total amount paid as advances (A)	Amount which has been covered by expenditure paid within three years  (B)	Amount which has not been covered by expenditure paid  (C)
1			
2			
3			
4			
Grand total			



2. Enter the following information:

- (1) Enter the amounts in the columns.
- (2) Click on **SAVE** to save the information.

## Annual Control Report

1. Click on the **EDIT** button to select the information:

Table of Contents <

Q Type to filter TOC

-  General
-  Accounts
-  Annual control report
- Management declaration 
-  Audit opinion 

### ANNUAL CONTROL REPORT

Annual control report covering this programme, linked with this accounts version

---

Last annual control report with a final position from the Commission covering this programme

[Annual Control Report - 2023.0](#) 

 **Edit**


The Edit details pop-up window appears:

**ANNUAL CONTROL REPORT** ⓘ

Annual control report covering this programme, linked with this accounts version \*

Select an annual control report from the list

Last annual control report with a final position from the Commission covering this programme

[Annual Control Report - 2023.0](#)

Cancel Save

2. Select the following information:

(1) Select the *Annual control report covering this programme, linked with this accounts version*.

The list of Annual Control Reports contains all last Annual Control Report versions for this Accounting Year and Programme that are sent to the Commission.

(2) Click on **SAVE** to save the information.

## Management declaration

<b>NOTE</b>	The Head of the Management Authority (Contact name + Position) is retrieved from the last version of the Programme on creation of this Accounts version. In normal cases this value is not updateable because Authority data should be maintained in the Programme. However, since the information maintained in the Programme and the one needed here could be different, by default we will allow to update it here. An Accounts setting is foreseen to enable/disable the update when needed.
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1. Click on the **EDIT** button to edit the information:

Table of Contents <

MANAGEMENT DECLARATION ⓘ

 Edit

🔍 Type to filter TOC ^ v

- + General
- + Accounts 📄
- Annual control report
- + Management declaration 📄
- + Audit opinion 📄

*No validation result available*

I/We, the undersigned **Contact1, Presidente**, Head of the managing authority for the programme **2021 TC16RFTN002 (Interreg VI-B) Atlantic Area**

based on the implementation of the **(Interreg VI-B) Atlantic Area** during the accounting year ended 30 June **2023**, based on my/our own judgment and on all information available to me/us at the date of the accounts submitted to the Commission, including the results from management verifications carried out in accordance with Article 74 of Regulation (EU) 2021/1060 of the European Parliament and of the Council and from audits in relation to the expenditure included in the payment applications submitted to the Commission in respect of the accounting year ended 30 June **2023**,

and taking into account my/our obligations under Regulation (EU) 2021/1060

hereby declare that:

(a) the information in the accounts is properly presented, complete and accurate in accordance with Article 98 of Regulation (EU) 2021/1060,

(b) the expenditure entered in the accounts complies with applicable law and was used for its intended purpose,

The Edit details pop-up window appears:

## MANAGEMENT DECLARATION

I/We, the undersigned **Contact1, Presidente** <sup>1</sup> Head of the managing authority for the programme **2021TC16RFTN002 (Interreg VI-B) Atlantic Area**

based on the implementation of the **(Interreg VI-B) Atlantic Area** during the accounting year ended 30 June **2023**, based on my/our own judgment and on all information available to me/us at the date of the accounts submitted to the Commission, including the results from management verifications carried out in accordance with Article 74 of Regulation (EU) 2021/1060 of the European Parliament and of the Council and from audits in relation to the expenditure included in the payment applications submitted to the Commission in respect of the accounting year ended 30 June **2023**,

and taking into account my/our obligations under Regulation (EU) 2021/1060

hereby declare that:

(a) the information in the accounts is properly presented, complete and accurate in accordance with Article 98 of Regulation (EU) 2021/1060,

(b) the expenditure entered in the accounts complies with applicable law and was used for its intended purpose,

I/We confirm that irregularities identified in the final audit and control reports in relation to the accounting year have been appropriately treated in the accounts, in particular to comply with Article 98 for submitting accounts. I/We also confirm that expenditure which is subject to an ongoing assessment of its legality and regularity has been excluded from the accounts pending conclusion of the assessment, for possible inclusion in a payment application in a subsequent accounting year.

Furthermore, I/we confirm the reliability of data relating to indicators, milestones and the progress of the programme.

I/we also confirm that effective and proportionate anti-fraud measures are in place and that these take account of the risks identified in that respect.

Finally, I/we confirm that I/we am/are not aware of any undisclosed reputational matter related to the implementation of the programme.

Date: *Not signed yet*  
On behalf of: *Not signed yet*  
e-Signature: *Not signed yet*

Cancel

Save <sup>2</sup>



2. Enter the following information:

(1) Modify the name of the *Head of the Management Authority (Contact name + Position)* if needed.

(2) Click on **SAVE** to save the information.

<b>REMARK</b>	<p>The signature of the Management Declaration is required before the Accounts can be sent to the Commission. See chapter <a href="#">Sign the Management Declaration (ETC)</a>.</p> <p>Once the Management Declaration is signed, the <i>Date</i> is the date the Management Declaration was signed, the <i>On behalf of</i> is the name used in the undersigned part in the text and the <i>e-Signature</i> is the Name of the Signer in the system.</p>
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## Audit opinion

### *Introduction*

<b>NOTE</b>	<p>The name of the Audit Authority is retrieved from the last version of the Programme on creation of this Accounts version. In normal cases this value is not updateable because Authority data should be maintained in the Programme. However, since the information maintained in the Programme and the one needed here could be different, by default we will allow to update it here. An Accounts setting is foreseen to enable/disable the update when needed.</p>
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1. Click on the **EDIT** button to edit the information:

Table of Contents <

AUDIT OPINION

1. Introduction ⓘ

I, the undersigned, representing **Inspecção Geral de Finanças, IGF, Rua Angelina Vidal, 41,1199-005 Lisboa, Portugal**, independent in the sense of Article 71(2) of Regulation (EU) 2021/1060 of the European Parliament and of the Council, have audited

(i) the accounts for the accounting year started on 1 July **2022** and ended 30 June **2023** and dated <Accounts signature date> (hereafter 'the accounts'),

(ii) the legality and regularity of the expenditure for which reimbursement has been requested from the Commission in reference to the accounting year (and included in the accounts), and

(iii) the functioning of the management and control system, and verified the management declaration in relation to the programme **2021TC16RFTN002, (Interreg VI-B) Atlantic Area** (hereafter 'the programme')

in order to issue an audit opinion in accordance with point (a) of Article 77(3).

Date: *Not signed yet*  
e-Signature: *Not signed yet*

[Edit](#)

Table of Contents search: Type to filter TOC

- General
- Accounts
- Annual control report
- Management declaration
- Audit opinion
  - Introduction
  - Responsibilities
  - Scope limitation
  - Opinion
  - Emphasis of matter

No validation result available

The Edit details pop-up window appears:

## 1. Introduction

I, the undersigned, representing

**Inspeção Geral de Finanças, IGF, Rua Angelina Vidal, 41,1199-005 Lisboa, Portugal**, independent in the sense of Article 71(2) of Regulation (EU) 2021/1060 of the European Parliament and of the Council, have audited

(i) the accounts for the accounting year started on 1 July **2022** and ended 30 June **2023** and dated <Accounts signature date> (hereafter 'the accounts'),

(ii) the legality and regularity of the expenditure for which reimbursement has been requested from the Commission in reference to the accounting year (and included in the accounts), and

(iii) the functioning of the management and control system, and verified the management declaration in relation to the programme **2021TC16RFTN002, (Interreg VI-B) Atlantic Area** (hereafter 'the programme')

in order to issue an audit opinion in accordance with point (a) of Article 77(3).

Date: *Not signed yet*

e-Signature: *Not signed yet*

Cancel

Save 

2. Enter the following information:

(1) Modify the name of *the Audit Authority* if needed.

(2) Click on **SAVE** to save the information.

<b>REMARK</b>	<p>The signature of the Audit Opinion is required before the Accounts can be sent to the Commission. See chapter <a href="#">Sign the Audit Opinion (ETC)</a>.</p> <p>Once the Audit Opinion is signed, the <i>Date</i> is the date the Audit Opinion was signed and the <i>e-Signature</i> is the Name of the Signer in the system.</p>
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## Responsibilities

<b>NOTE</b>	The name of the Managing Authority and of the Body(-ies) carrying out the accounting function (where relevant) are retrieved from the last version of the Programme on creation of this Accounts version. In normal cases this value is not updateable because Authority data should be maintained in the Programme. However, since the information maintained in the Programme and the one needed here could be different, by default we will allow to update it here. An Accounts setting is foreseen to enable/disable the update when needed.
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1. Click on the **EDIT** button to edit the information:

The screenshot shows a web interface for 'AUDIT OPINION'. On the left is a 'Table of Contents' sidebar with a search bar and a list of sections: General, Accounts, Annual control report, Management declaration, Audit opinion (expanded), Introduction, Responsibilities (highlighted), Scope limitation, Opinion, and Emphasis of matter. The main content area is titled '2. Responsibilities of the managing authority' and contains text about the 'REGIONE PIEMONTE - DIREZIONE ISTRUZIONE FORMAZIONE LAVORO' and 'REGIONE PIEMONTE - DIREZIONE RISORSE FINANZIARIE E PATRIMONIO - SETTORE ACQUISIZIONE E CONTROLLO DELLE RISORSE FINANZIARIE'. An 'Edit' button with a pencil icon is visible in the top right corner of the main content area.

The Edit details pop-up window appears:

## 2. Responsibilities of the managing authority

**REGIONE PIEMONTE - DIREZIONE ISTRUZIONE FORMAZIONE LAVORO** <sup>1</sup> identified as the managing authority of the programme, is responsible to ensure proper functioning of the management and control system in regard to the functions and tasks provided for in Articles 72 to 75.

In addition, the

**REGIONE PIEMONTE - DIREZIONE RISORSE FINANZIARIE E PATRIMONIO - SETTORE ACQUISIZIONE E CONTROLLO DELLE RISORSE FINANZIARIE** <sup>2</sup>

, is responsible to confirm the completeness, accuracy and veracity of the accounts, as required in Article 76 of Regulation (EU) 2021/1060 (and Article 46 of Regulation (EU) 2021/1059 of the European Parliament and of the Council).

Moreover, in accordance with Article 74 of Regulation (EU) 2021/1060 it is the responsibility of the managing authority to confirm that the expenditure entered in the accounts is legal and regular and complies with applicable law.

## 3. Responsibilities of the audit authority

As established by Article 77 of Regulation (EU) 2021/1060, my responsibility is to independently express an opinion on the completeness, accuracy and veracity of the accounts, whether expenditure for which reimbursement has been requested from the Commission and which is included in the accounts is legal and regular, and whether the management and control system put in place functions properly.

My responsibility is also to include in the opinion a statement as to whether the audit work puts in doubt the assertions made in the management declaration.

The audits in respect of the programme were carried out in accordance with the audit strategy and complied with internationally accepted audit standards. Those standards require that the audit authority complies with ethical requirements, plans and performs the audit work in order to obtain reasonable assurance for the purpose of the audit opinion.

An audit involves performing procedures to obtain sufficient and appropriate evidence to support the opinion set out below. The procedures performed depend on the auditor's professional judgement, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those that I believe to be appropriate in the circumstances and comply with the requirements of Regulation (EU) 2021/1060.

I believe that the audit evidence gathered is sufficient and appropriate to provide the basis for my opinion.

The summary of the main findings drawn from the audits in respect of the programme are reported in the attached annual control report in accordance with point (b) of Article 77(3) of Regulation (EU) 2021/1060.

Cancel

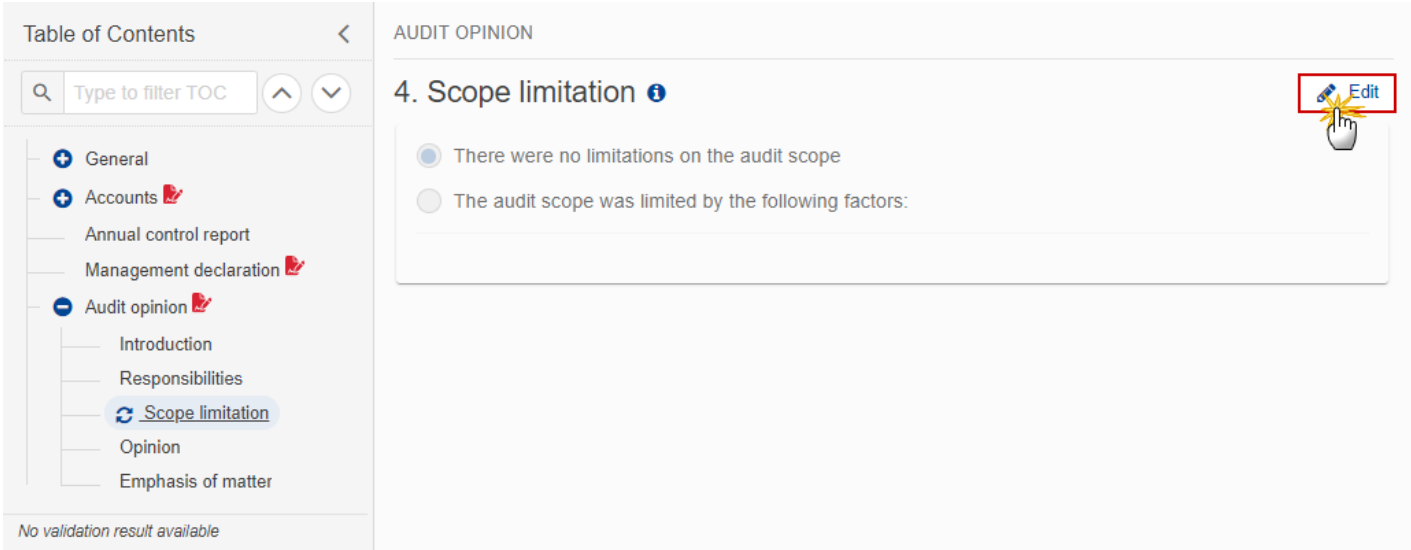
Save <sup>3</sup>

2. Enter the following information:

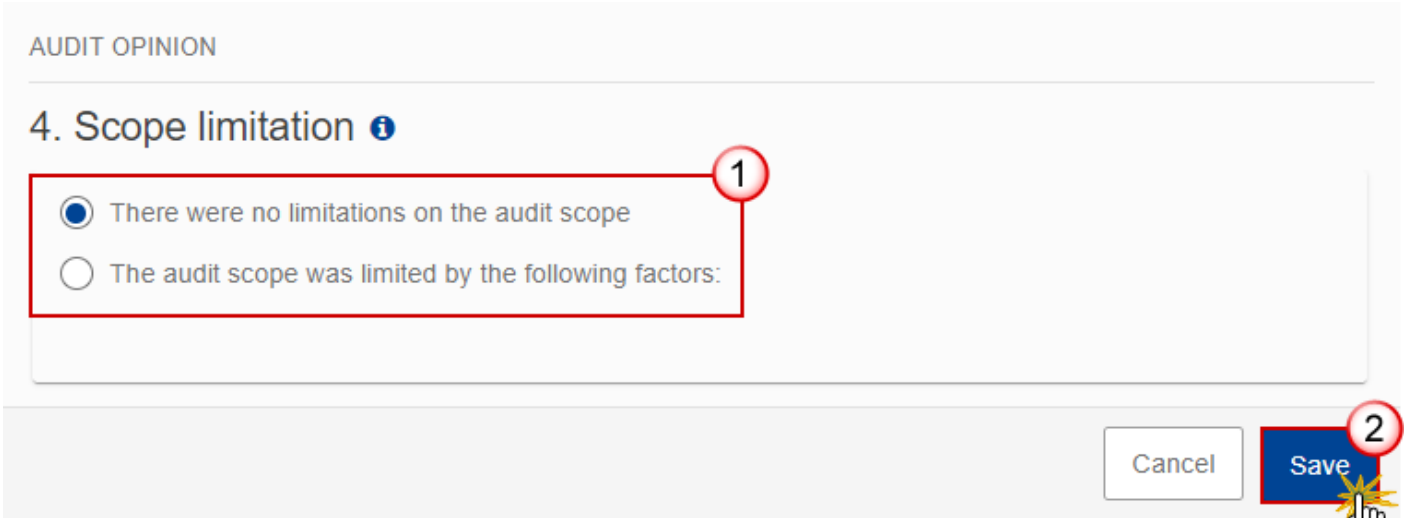
- (1) Modify the name of *the Managing Authority* if needed.
- (2) Modify the name of *the Body(-ies) carrying out the accounting function* if needed.
- (3) Click on **SAVE** to save the information.

# Scope limitation

1. Click on the **EDIT** button to select the information:



The Edit details pop-up window appears:



2. Select the following information:

(1) Select the *Scope limitation*.

When “Limited” is selected then text field becomes mandatory.

(2) Click on **SAVE** to save the information.

## Opinion

1. Click on the **EDIT** button to select the information:

The screenshot shows a software interface for 'AUDIT OPINION'. On the left, a 'Table of Contents' sidebar lists sections: General, Accounts, Annual control report, Management declaration, Audit opinion (selected), Introduction, Responsibilities, Scope limitation, Opinion (highlighted), and Emphasis of matter. The main content area is titled '5. Opinion' and contains the text 'No opinion yet'. An 'Edit' button with a pencil icon is located in the top right corner of the main content area, highlighted with a red rectangular box and a hand cursor pointing to it.

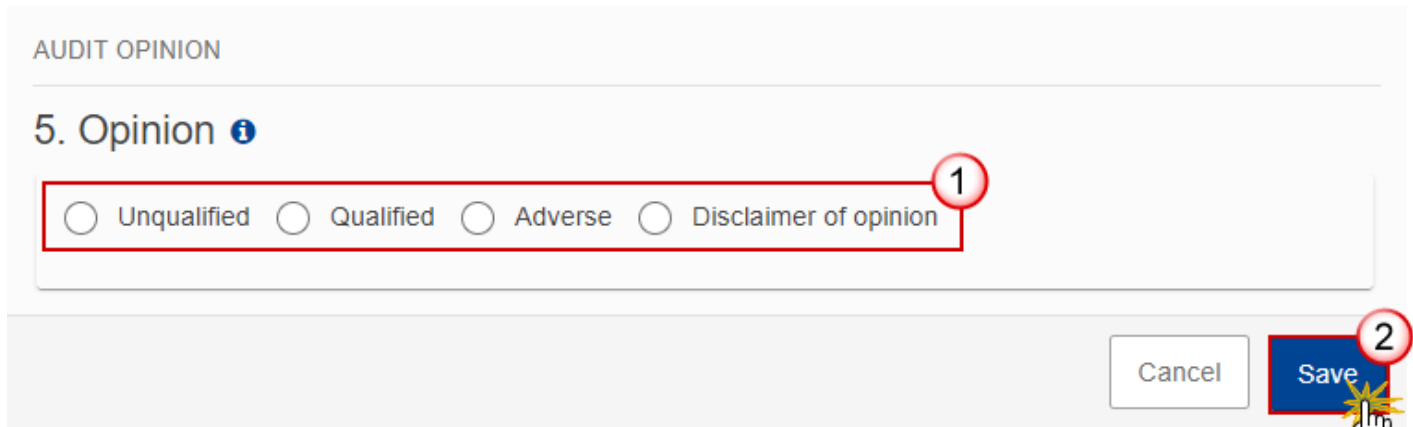
The Edit details pop-up window appears:

AUDIT OPINION

### 5. Opinion ?

Unqualified  Qualified  Adverse  Disclaimer of opinion

Cancel Save



2. Select the following information:

(1) Select the type of *Opinion*.

The information to be provided will depend on the *Opinion* selected.

(2) Click on **SAVE** to save the information.

## ***Emphasis of matter***

1. Click on the **EDIT** button to add the information:

Table of Contents < AUDIT OPINION

Emphasis of matter ? [Edit](#)

*There is no information available yet*

No validation result available



The Edit details pop-up window appears:

AUDIT OPINION

### Emphasis of matter ⓘ

**B** *I* U **900 0**  
chars words

1

Cancel Save 2

2. Enter the following information:

- (1) Enter the text in the text box provided.
- (2) Click on **SAVE** to save the information.

## Sign the Accounts (ETC)

<b>REMARK</b>	<p>To sign the Accounts Declarations, the User must have the role of <b>MS Managing Authority</b> or <b>Body entrusted with the accounting function</b> with <b>Update</b> rights (<b>MSMAu</b> or <b>MSAFu</b>).</p> <p>At the highest Member State Node, the Accounts version is in status <b>OPEN</b> or <b>SENT</b>.</p> <p>At a lower Member State Node, the Accounts version is in status <b>OPEN</b>, <b>READY TO SEND</b> or <b>SENT</b>.</p> <p>The Accounts version currently resides on the User's Node.</p> <p>A submitted Payment application for the Accounts Accounting Year must exist.</p> <p>The order of signing is not really important <u>as long as the Authority concerned does not edit the Accounts anymore otherwise previous signatures will be removed</u>. Check this <a href="#">FAQ</a> for more details.</p>
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1. Click on the **SIGN ACCOUNTS** button to sign the Accounts Declarations:

The screenshot shows the SFC2021 web application interface. At the top, there is a blue header with the SFC2021 logo, a search icon, a 'Compact' toggle, and user information for 'Ste Gsb n0001843 - PT'. Below the header, there is a breadcrumb trail: 'ACC-ETC list > 2021TC16RFTN002 - 2022.0'. The main content area is divided into a left sidebar and a main panel. The sidebar contains a 'Table of Contents' with a search box and a list of items: 'General', 'Version information', 'Officials in charge', 'History', 'Documents', 'Observations', 'Accounts', 'Annual control report', 'Management declaration', and 'Audit opinion'. The main panel is titled 'GENERAL' and 'Version information'. It contains a table with the following data:

CCI	Version	Accounting year	Last modified	Current node
2021TC16RFTN002	2022.0	01/07/2022 - 30/06/2023	04/12/2023, 13:32	Portugal

Below the table, there are sections for 'Title in English' (Interreg VI-B) Atlantic Area, 'Commission decision number' (C(2022)6576), and 'Commission decision date' (08/09/2022). At the bottom, there are 'Eligible from' (01/01/2021) and 'Eligible until' (31/12/2029) dates. A red box highlights the 'Sign accounts' button in the top right corner of the main panel, with a mouse cursor pointing to it.

2. Click on **CONFIRM** to confirm the signing of the Accounts Declarations. For completing this action, the User will be redirected to the EU Login signature page:

## Sign accounts



For performing this action, you will be redirected to EU Login, where you will be guided through the signature process. After that, you will be redirected back to SFC.

CCI

Version

Accounting year

Last modified

Current node

OPEN

2021TC16RFTN002

2022.0

01/07/2022 - 30/06/2023

04/12/2023, 13:32

Portugal

Cancel

Confirm

On success, the Accounts Declarations are signed and the User's account name and signing date is logged in the system.

## Sign the Management Declaration (ETC)

<b>REMARK</b>	<p>To sign the Management Declaration, the User must have the role of <b>MS Managing Authority</b> with <b>Update</b> rights (<b>MSMAu</b>).</p> <p>At the highest Member State Node, the Accounts version is in status <b>OPEN</b> or <b>SENT</b>.</p> <p>At a lower Member State Node, the Accounts version is in status <b>OPEN</b>, <b>READY TO SEND</b> or <b>SENT</b>.</p> <p>The Accounts version currently resides on the User's Node.</p> <p>The order of signing is not really important <u>as long as the Authority concerned does not edit the Accounts anymore otherwise previous signatures will be removed</u>. Check this <a href="#">FAQ</a> for more details.</p>
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1. Click on the **SIGN MANAGEMENT DECLARATION** button to sign the Management Declaration:



TEST SFC2021

Ste Gsb n0001843 - PT

ACC-ETC list 2021TC16RFTN002 - 2022.0

2022.0 01/07/2022 - 30/06/2023 PT 09/01/2024, 14:58 OPEN

Sign management declaration Validate

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Type to filter TOC

Version information ⓘ Edit

CCI	Version	Accounting year	Last modified	Current node	OPEN
2021TC16RFTN002	2022.0	01/07/2022 - 30/06/2023	09/01/2024, 14:58	Portugal	OPEN

Title in English  
**(Interreg VI-B) Atlantic Area**

Commission decision number	Commission decision date
<b>C(2022)6576</b>	<b>08/09/2022</b>

Eligible from	Eligible until
01/01/2021	31/12/2029

- Click on **CONFIRM** to confirm the signing of the Management Declaration. For completing this action, the User will be redirected to the EU Login signature page:

## Sign management declaration

**i** For performing this action, you will be redirected to EU Login, where you will be guided through the signature process. After that, you will be redirected back to SFC.

CCI	Version	Accounting year	Last modified	Current node	OPEN
2021TC16RFTN002	2022.0	01/07/2022 - 30/06/2023	04/12/2023, 13:32	Portugal	OPEN

Cancel **Confirm**

On success, the Management Declaration is signed and the User's account name and signing date is logged in the system.

## Sign the Audit Opinion (ETC)

<b>REMARK</b>	<p>To sign the Audit Opinion, the User must have the role of <b>MS Audit Authority</b> with <b>Update</b> rights (<b>MSAAu</b>).</p> <p>At the highest Member State Node, the Accounts version is in status <b>OPEN</b> or <b>SENT</b>.</p> <p>At a lower Member State Node, the Accounts version is in status <b>OPEN</b>, <b>READY TO SEND</b> or <b>SENT</b>.</p> <p>The Accounts version currently resides on the User's Node.</p> <p>The order of signing is not really important <u>as long as the Authority concerned does not edit the Accounts anymore otherwise previous signatures will be removed</u>. Check this <a href="#">FAQ</a> for more details.</p>
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1. Click on the **SIGN AUDIT OPINION** button to sign the Audit Opinion:

The screenshot shows the SFC2021 system interface. The top navigation bar includes a menu icon, a 'TEST' badge, the text 'SFC2021', a search icon, a 'Compact' toggle, and user information 'Ste Gsb n0001843 - PT'. Below the navigation bar, there are tabs for 'ACC-ETC list' and '2021TC16RFTN002 - 2022.0'. The main content area displays 'Table of Contents' on the left and 'GENERAL' on the right. The 'Table of Contents' includes sections like 'General', 'Accounts', and 'Audit opinion'. The 'GENERAL' section shows 'Version information' with a table of details. A red box highlights the 'Sign audit opinion' button in the top right corner of the main content area.

CCI	Version	Accounting year	Last modified	Current node	
2021 TC16RFTN002	2022.0	01/07/2022 - 30/06/2023	09/01/2024, 14:58	Portugal	<input type="button" value="OPEN"/>

Title in English	
<b>(Interreg VI-B) Atlantic Area</b>	

Commission decision number	Commission decision date
<b>C(2022)6576</b>	<b>08/09/2022</b>

Eligible from	Eligible until
01/01/2021	31/12/2029

2. Click on **CONFIRM** to confirm the signing of the Audit Opinion. For completing this action, the User will be redirected to the EU Login signature page:

## Sign audit opinion



For performing this action, you will be redirected to EU Login, where you will be guided through the signature process. After that, you will be redirected back to SFC.

CCI

Version

Accounting year

Last modified

Current node

OPEN

2021TC16RFTN002

2022.0

01/07/2022 - 30/06/2023

04/12/2023, 13:32

Portugal

Cancel

Confirm

On success, the Audit Opinion is signed and the User's account name and signing date is logged in the system.

## Validate the Accounts (ETC)

<b>REMARK</b>	<p>The Accounts can be validated <b>at any time</b>, when the current version is in status <b>OPEN</b> and resides at the User's Node.</p> <p>To validate the Accounts, the User must have the role of <b>MS Managing Authority, Body entrusted with the accounting function</b> or <b>MS Audit Authority</b> with <b>Update</b> or <b>Send</b> rights (<b>MSMAu/s, MSAFu/s</b> or <b>MSAAu/s</b>).</p>
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Click on the **VALIDATE** button to validate the Accounts:

ACC-ETC list 2021TC16RFTN002 - 2022.0

2022.0 01/07/2022 - 30/06/2023 PT 09/01/2024, 15:04 OPEN Validate

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Type to filter TOC ^ v

Version information ⓘ Edit

CCI	Version	Accounting year	Last modified	Current node	OPEN
2021TC16RFTN002	2022.0	01/07/2022 - 30/06/2023	09/01/2024, 15:04	Portugal	

Title in English  
(Interreg VI-B) Atlantic Area

<b>REMARK</b>	An <b>ERROR</b> will block you from sending the Accounts. The error(s) should be resolved and the Accounts must be revalidated. Note that a <b>WARNING</b> does not block you from sending the Accounts.
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The system validates the following information:

Code	Severity	Validation Rule
001	<b>ERROR</b>	Validate that at least one official in charge of the Member State exists.
002	<b>ERROR</b>	Validate that the CCI code matches the following regular expression: <ul style="list-style-type: none"> <li>For IJG (.....16..PR...   .....16..TA...   .....05..PR...   .....05..TA...)</li> <li>For ETC (...TC16.....)</li> <li>For EMFAF (.....14MFPR...)</li> <li>For AMIF, ISF and BMVI (.....65AMPR...   .....65ISPR...   .....65BVPR...) (Implicit in web).</li> </ul>
003	<b>ERROR</b>	Validate that all integral documents have at least one attachment with a length > 0.
004	<b>WARNING</b>	Validate when first working version, that the current date is equal or before the 15 <sup>th</sup> of February accounting year + 2 when no “EC reply to MS letter to request an extension of the deadline for the accounts” exists, or that the current date is equal or before the 1 <sup>st</sup> of March accounting year +

		2 when a “EC reply to MS letter to request an extension of the deadline for the accounts” exists.
005	<b>ERROR</b>	Validate that the programme is already adopted (Implicit in web).
006	<b>ERROR</b>	Validate that the start date of eligibility of the linked programme version is smaller or equal to the end date of the accounting year of this accounts version and that the end date of eligibility is greater or equal to the start date of the accounting year.
007	<b>ERROR</b>	Validate that the accounts version contains accounts info on all Funds covered by the programme and having submitted a payment application for the accounting year (Implicit in web).
008	<b>ERROR</b>	Validate in the accounts declarations, that the name of the person representing the management authority / the body carrying out the accounting function, and the person representing the management authority is not null.
009	<b>ERROR</b>	<p>Validate that the records in the accounts appendixes 1, 2 and 4, are equivalent (not less, not more) to the following information in the linked programme version (Implicit in web):</p> <ul style="list-style-type: none"> <li>• Table 11 for IJG programmes,</li> <li>• Table 8 for ETC programmes,</li> <li>• Table 11A for EMFAF programmes</li> </ul> <p>Table 6 for AMIF/ISF/BMVI programmes.</p>
010	<b>ERROR</b>	Validate for IJG programmes in appendix 1, that the absolute amount of column ‘Total amount of eligible expenditure’ (A) is $\geq$ the absolute amount of column ‘Total amount of the corresponding public contribution made or to be made’ (C) and that the amounts in these two columns have the same sign.
011	<b>ERROR</b>	Validate for ETC programmes in appendix 1, that the absolute amount of column ‘Total amount of eligible expenditure’ (A) is $\geq$ the absolute amount of column ‘Total amount of the corresponding public contribution made or to be made’ (C) and that the amounts in these two columns have the same sign.
012	<b>ERROR</b>	Validate for EMFAF programmes in appendix 1, that the absolute amount of column ‘Total amount of eligible expenditure’ (A) is $\geq$ the absolute amount of column ‘Total amount of the corresponding public contribution made or to be made’ (C) and that the amounts in these two columns have the same sign.

013	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes in appendix 1, that the absolute amount of column 'Total amount of eligible expenditure' (A) is >= the absolute amount of column 'Total amount of the corresponding public contribution made or to be made' (B) and that the amounts in these two columns have the same sign.
014	<b>WARNING</b>	validate when in appendix 1 for a Fund there is no total amount of eligible expenditure (A) (SUM(totalAmount) is 0), that appendixes 2, 3, 5 (IJG, ETC, EMFAF), 6 (AMIF, ISF, BMVI) and 7 for the same Fund are also 0.
015	<b>ERROR</b>	<p>Validate that the records in appendix 3 are equivalent (not less, not more) to the following information in the linked programme version (Implicit in web):</p> <ul style="list-style-type: none"> <li>• Table 11 for IJG programmes, TA excluded,</li> <li>• Table 8 for ETC programmes, TA excluded,</li> <li>• Table 11A for EMFAF programmes, TA excluded,</li> </ul> <p>Distinct specific objective, action type records from table 6 for AMIF/ISF/BMVI programmes, TA excluded.</p>
016	<b>ERROR</b>	Validate for IJG programmes per record in appendix 2 that the amount in column 'Corresponding public contribution' (B) is <= the amount in column 'Total amount of expenditure included in payment applications' (A).
017	<b>ERROR</b>	Validate for ETC programmes per record in appendix 2 that the amount in column 'Corresponding public contribution' (B) is <= the amount in column 'Total amount of expenditure included in payment applications' (A).
018	<b>ERROR</b>	Validate for EMFAF programmes per record in appendix 2 that the amount in column 'Corresponding public contribution' (B) is <= the amount in column 'Total amount of expenditure included in payment applications' (A).
019	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes per record in appendix 2 that the amount in column 'Corresponding public contribution' (B) is <= the amount in column 'Total amount of expenditure included in payment applications' (A).
020	<b>ERROR</b>	Validate per record in appendix 2 'Split of amounts', that the amount in column 'Corresponding public contribution' (B) is <= the amount in column 'Total amount of expenditure included in payment applications' (A).

021	<b>ERROR</b>	Validate for IJG programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public contribution' (B) is <= the amount in column 'Total amount of programme contributions paid to financial instruments' (A).
022	<b>ERROR</b>	Validate for ETC programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public contribution' (B) is <= the amount in column 'Total amount of programme contributions paid to financial instruments' (A).
023	<b>ERROR</b>	Validate for EMFAF programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public contribution' (B) is <= the amount in column 'Total amount of programme contributions paid to financial instruments' (A).
024	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public contribution' (B) is <= the amount in column 'Total amount of programme contributions paid to financial instruments' (A).
025	<b>ERROR</b>	Validate for IJG programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public expenditure' (D) is <= the amount in column 'Total amount of programme contributions pursuant to Article 92(2)(b)' (C).
026	<b>ERROR</b>	Validate for ETC programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public expenditure' (D) is <= the amount in column 'Total amount of programme contributions pursuant to Article 92(2)(b)' (C).
027	<b>ERROR</b>	Validate for EMFAF programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public expenditure' (D) is <= the amount in column 'Total amount of programme contributions pursuant to Article 92(2)(b)' (C).
028	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public expenditure' (D) is <= the amount in column 'Total amount of programme contributions pursuant to Article 92(2)(b)' (C).
029	<b>WARNING</b>	Validate for IJG programmes per record in appendix 3 that the amount in column 'Total amount of programme contributions pursuant to Article 92(2)(b)' (C) is <= the amount in column 'Total amount of programme contributions paid to financial instruments' (A).
030	<b>WARNING</b>	Validate for ETC programmes per record in appendix 3 that the amount in

		column 'Total amount of programme contributions pursuant to Article 92(2)(b)' (C) is <= the amount in column 'Total amount of programme contributions paid to financial instruments' (A).
031	<b>WARNING</b>	Validate for EMFAF programmes per record in appendix 3 that the amount in column 'Total amount of programme contributions pursuant to Article 92(2)(b)' (C) is <= the amount in column 'Total amount of programme contributions paid to financial instruments' (A).
032	<b>WARNING</b>	Validate for AMIF, ISF and BMVI programmes per record in appendix 3 that the amount in column 'Total amount of programme contributions pursuant to Article 92(2)(b)' (C) is <= the amount in column 'Total amount of programme contributions paid to financial instruments' (A).
033	<b>WARNING</b>	Validate for IJG programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public contribution' (D) is <= the amount in column 'Total amount of corresponding public contribution' (B).
034	<b>WARNING</b>	Validate for ETC programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public contribution' (D) is <= the amount in column 'Total amount of corresponding public contribution' (B).
035	<b>WARNING</b>	Validate for EMFAF programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public contribution' (D) is <= the amount in column 'Total amount of corresponding public contribution' (B).
036	<b>WARNING</b>	Validate for AMIF, ISF and BMVI programmes per record in appendix 3 that the amount in column 'Total amount of corresponding public contribution' (D) is <= the amount in column 'Total amount of corresponding public contribution' (B).
037	<b>ERROR</b>	Validate per record in appendix 3 that the amount per priority, Fund [and category of region] for IJG in column (A) and (B) is <= the sum of the amounts under the respective priority, Fund [and category of region] for IJG in the appendix 1 of the accounts including the earlier accounting years of columns (A) and (C) (take last version of each accounting year). In other words, the basic principle is that expenditure related to financial instruments cannot exceed the total expenditure in the respective records.
038	<b>ERROR</b>	Validate per record in appendix 3 that the amount per priority, Fund for ETC in column (A) and (B) is <= the sum of the amounts under the respective priority, Fund for ETC in the appendix 1 of the accounts including the earlier accounting years of columns (A) and (C) (take last



		version of each accounting year). In other words, the basic principle is that expenditure related to financial instruments cannot exceed the total expenditure in the respective records.
039	<b>ERROR</b>	Validate per record in appendix 3 that the amount per priority and specific objective for EMFAF in column (A) and (B) is $\leq$ the sum of the amounts under the respective priority and specific objective for EMFAF in the appendix 1 of the accounts including the earlier accounting years of columns (A) and (C) (take last version of each accounting year). In other words, the basic principle is that expenditure related to financial instruments cannot exceed the total expenditure in the respective records.
040	<b>ERROR</b>	Validate per record in appendix 3 that the amount per specific objective and action type for AMIF, ISF and BMVI in column (A) and (B) is $\leq$ the sum of the amounts under the respective specific objective and action type for AMIF, ISF and BMVI in the appendix 1 of the accounts including the earlier accounting years of columns (A) and (B) (take last version of each accounting year). In other words, the basic principle is that expenditure related to financial instruments cannot exceed the total expenditure in the respective records.
041	<b>ERROR</b>	Validate for IJG in appendix 4 that there is a comment in G4 and a positive amount in G1 or G2 or G3 on each record with differences (Column E or F different from 0).
042	<b>ERROR</b>	Validate for ETC in appendix 4 that there is a comment in G4 and a positive amount in G1 or G2 or G3 on each record with differences (Column E or F different from 0).
043	<b>ERROR</b>	Validate for EMFAF in appendix 4 that there is a comment in G4 and a positive amount in G1 or G2 or G3 on each record with differences (Column E or F different from 0).
044	<b>ERROR</b>	Validate for AMIF, ISF and BMVI in appendix 4 that there is a comment in G4 and a positive amount in G1 or G2 or G3 on each record with differences (Column E or F different from 0).
045	<b>ERROR</b>	Validate in appendix 4 that columns (E) and (F) are null or $\geq 0$ .
046	<b>ERROR</b>	Validate for IJG programmes in the appendix 4 that the difference amounts in columns (E) and (F) are positive.
047	<b>ERROR</b>	Validate for ETC programmes in the appendix 4 that the difference amounts in columns (E) and (F) are positive.

048	<b>ERROR</b>	Validate for EMFAF programmes in the appendix 4 that the difference amounts in columns (E) and (F) are positive.
049	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes in the appendix 4 that the difference amounts in columns (E) and (F) are positive.
050	<b>ERROR</b>	Validate that the records in appendix 5 are equivalent (not less, not more) to the following information in the linked programme version (Implicit in web): <ul style="list-style-type: none"> <li>• Table 11 for IJG programmes,</li> </ul> Table 11A for EMFAF programmes.
051	<b>ERROR</b>	Validate that the records in appendix 6 are equivalent (not less, not more) to the following information in the linked programme version (Implicit in web): <p>Distinct specific objective, action type records from table 6 for AMIF/ISF/BMVI programmes.</p>
052	<b>ERROR</b>	Validate that the records in appendix 7 are equivalent (not less, not more) to the following information in the linked Programme version (Implicit in web): <ul style="list-style-type: none"> <li>• Table 11 for IJG programmes,</li> <li>• Table 8 for ETC programmes,</li> <li>• Table 11A for EMFAF programmes</li> </ul> Distinct specific objective, action type records from table 6 for AMIF/ISF/BMVI programmes, TA excluded.
053	<b>WARNING</b>	Validate for IJG programmes in appendix 7 that the 'Total amount paid as advances' (A) is equal to the amount introduced in the equivalent column in appendix 4 of the last submitted version of the payment application of the same accounting year.
054	<b>WARNING</b>	Validate for ETC programmes in appendix 7 that the 'Total amount paid as advances' (A) is equal to the amount introduced in the equivalent column in appendix 4 of the last submitted version of the payment application of the same accounting year.
055	<b>WARNING</b>	Validate for EMFAF programmes in appendix 7 that the 'Total amount paid as advances' (A) is equal to the amount introduced in the equivalent column in appendix 4 of the last submitted version of the payment application of the same accounting year.

056	<b>WARNING</b>	Validate for AMIF, ISF and BMVI programmes in appendix 7 that the 'Total amount paid as advances' (A) is equal to the amount introduced in the equivalent column in appendix 4 of the last submitted version of the payment application of the same accounting year.
057	<b>WARNING</b>	Validate for IJG in appendix 7 that the 'Total amount paid as advances' (A) = 'Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance' (B) + 'Amount which has not been covered by expenditure paid by beneficiaries and for which the three-year period has not yet elapsed' (C).
058	<b>WARNING</b>	Validate for ETC in appendix 7 that the 'Total amount paid as advances' (A) = 'Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance' (B) + 'Amount which has not been covered by expenditure paid by beneficiaries and for which the three-year period has not yet elapsed' (C).
059	<b>WARNING</b>	Validate for EMFAF in appendix 7 that the 'Total amount paid as advances' (A) = 'Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance' (B) + 'Amount which has not been covered by expenditure paid by beneficiaries and for which the three-year period has not yet elapsed' (C).
060	<b>WARNING</b>	Validate for AMIF, ISF and BMVI in appendix 7 that the 'Total amount paid as advances' (A) = 'Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance' (B) + 'Amount which has not been covered by expenditure paid by beneficiaries and for which the three-year period has not yet elapsed' (C).
061	<b>ERROR</b>	Validate when modifyNextACR in the previous version of the accounts version is true or when there is no previous version, that there is a link to the last annual control report version for this accounting year, covering this CCI, sent to the Commission and not containing a cancelled version.
062	<b>ERROR</b>	Validate that when modifyNextACR on previous accounts version is true that the accounts version is linked to a more recent annual control report version submitted to the Commission than the one on the previous accounts version.
063	<b>ERROR</b>	Validate in the management declaration, that the name of the head of the managing authority is not null.
064	<b>ERROR</b>	Validate in the audit opinion, that the name of the audit authority and of the managing authority are not null.
065	<b>ERROR</b>	Validate that there is an audit opinion chosen.

067	<b>ERROR</b>	Validate in the audit opinion, that the scope limitation is not null (implicit in web).
068	<b>ERROR</b>	Validate in the audit opinion when the audit scope is limited (auditScopeLimited is true), that the factors limiting the audit scope are provided (auditScopeLimitationFactors is not null).
069	<b>ERROR</b>	Validate when audit opinion is qualified that at least one of the aspects exceptions (qualifiedAccountsException, qualifiedLegalityException, qualifiedMcsException) is true.
070	<b>ERROR</b>	Validate when the audit opinion is qualified and the audit work carried out puts in doubt the assertions made in the management declaration (qualifiedMdException is true), that the related aspects text (qualifiedMdAspects) is not null.
071	<b>ERROR</b>	Validate when the audit opinion is qualified, that the aspects exception questions (qualifiedAccountsException, qualifiedLegalityException, qualifiedMcsException) are not null.
072	<b>ERROR</b>	Validate when audit opinion is qualified and the accounts exception is true, that the related aspects text is not null.
073	<b>ERROR</b>	Validate when audit opinion is qualified and an exception exists for legality and regularity, that the related aspects text is not null, that the impact of the qualification is not null and that the impact amount is not null.
074	<b>ERROR</b>	Validate when audit opinion is qualified and an exception exists for management and control systems, that the related aspects text is not null, that the impact of the qualification is not null and that the impact amount is not null.
075	<b>ERROR</b>	Validate when the audit opinion is adverse, that the text of the aspects is not null when the corresponding question is answered with "No".
076	<b>ERROR</b>	Validate when the audit opinion is adverse, that the aspects questions (adverseAccounts, adverseLegality, adverseMcs) are not null.
077	<b>ERROR</b>	Validate that the justification is not null when disclaimer of opinion is selected.
078	<b>ERROR</b>	Validate when a payment application exists for the accounts accounting year and when on highest member state node, that the accounts declaration is signed by a managing authority user.

079	<b>WARNING</b>	Validate when a payment application exists for the accounts accounting year and when not on highest member state node, that the accounts declaration is signed by a managing authority user.
080	<b>ERROR</b>	Validate when on highest member state node, that the management declaration is signed.
081	<b>WARNING</b>	Validate when not on highest member state node, that the management declaration is signed.
082	<b>ERROR</b>	Validate when on highest member state node, that the audit opinion is signed.
083	<b>WARNING</b>	Validate when not on highest member state node, that the audit opinion is signed.
084	<b>ERROR</b>	Validate in appendix 2 that the sum of the split amounts withdrawn in column 'Total amount of expenditure included in payment applications' (A) at the "out of which" level is $\leq$ the equivalent amount at its "accounting year" level.
085	<b>ERROR</b>	Validate in appendix 2 that the sum of the split amounts withdrawn in column 'Corresponding public contribution' (B) at the "out of which" level is $\leq$ the equivalent amount at its "accounting year" level.
086	<b>ERROR</b>	Validate in appendix 4 that the out of which amount as a result of audits in column 'Difference' (E) is $\geq 0$ .
087	<b>ERROR</b>	Validate in appendix 4 that the out of which amount as a result of audits in column 'Difference' (F) is $\geq 0$ .
088	<b>WARNING</b>	Validate when modifyNextACR in the previous version of the accounts version is false, that there is a link to the last annual control report version for this accounting year, covering this CCI, sent to the Commission and not containing a cancelled version.
089	<b>ERROR</b>	Validate in appendix 4 that the out of which amount corrected in the current accounts as a result of AA audits + the out of which amount corrected in the current accounts as a result of EC and ECA audits and OLAF investigations in column 'Difference' (E) is $\leq$ the equivalent grand total amount.
090	<b>ERROR</b>	Validate in appendix 4 that the out of which amount corrected in the current accounts as a result of AA audits + the out of which amount corrected in the current accounts as a result of EC and ECA audits and OLAF investigations in column 'Difference' (F) is $\leq$ the equivalent grand

		total amount.
091	<b>WARNING</b>	Validate in the audit opinion, that the name of the audit authority and of the managing authority is equal to their names in the linked programme version.
092	<b>WARNING</b>	Validate in the accounts declarations, that the names of the persons representing the mentioned authorities are equal to the contact names of those authorities in the linked programme version.
093	<b>ERROR</b>	Validate for IJG programmes in appendix 1, that the amount of column 'Total amount of eligible expenditure' (A) is <= the amount of the corresponding columns (B)+(C) in the expenditure table of the last submitted payment application for this accounting year and Fund.
094	<b>ERROR</b>	Validate for ETC programmes in appendix 1, that the amount of column 'Total amount of eligible expenditure' (A) is <= the amount of the corresponding columns (B)+(C) in the expenditure table of the last submitted payment application for this accounting year and Fund.
095	<b>ERROR</b>	Validate for EMFAF programmes in appendix 1, that the amount of column 'Total amount of eligible expenditure' (A) is <= the amount of the corresponding columns (B)+(C) in the expenditure table of the last submitted payment application for this accounting year.
096	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes in appendix 1, that the amount of column 'Total amount of eligible expenditure' (A) is <= the amount of the corresponding columns (B)+(C) in the expenditure table of the last submitted payment application for this accounting year.
097	<b>ERROR</b>	Validate for IJG programmes in appendix 1, that the amount of column 'Total amount of the corresponding public contribution made or to be made' (C) is <= the amount of the corresponding column (E) in the expenditure table of the last submitted payment application for this accounting year and Fund.
098	<b>ERROR</b>	Validate for ETC programmes in appendix 1, that the amount of column 'Total amount of the corresponding public contribution made or to be made' (C) is <= the amount of the corresponding column (E) in the expenditure table of the last submitted payment application for this accounting year and Fund.
099	<b>ERROR</b>	Validate for EMFAF programmes in appendix 1, that the amount of column 'Total amount of the corresponding public contribution made or to be made' (C) is <= the amount of the corresponding column (E) in the expenditure table of the last submitted payment application for this

		accounting year.
100	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes in appendix 1, that the amount of column 'Total amount of the corresponding public contribution made or to be made' (B) is $\leq$ the amount of the corresponding column (D) in the expenditure table of the last submitted payment application for this accounting year.
101	<b>ERROR</b>	Validate for IJG programmes in appendix 2, that the withdrawn amounts are not negative.
102	<b>ERROR</b>	Validate for ETC programmes in appendix 2, that the withdrawn amounts are not negative.
103	<b>ERROR</b>	Validate for EMFAF programmes in appendix 2, that the withdrawn amounts are not negative.
104	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes in appendix 2, that the withdrawn amounts are not negative.
105	<b>ERROR</b>	Validate in appendix 2 split table, that the withdrawn amounts are not negative.
106	<b>ERROR</b>	Validate in appendix 2, that the sum of the withdrawal amounts per accounting year is equal to the grand total.
107	<b>ERROR</b>	Validate for IJG in appendix 4 when column (E) is different from 0, that $(G1)+(G2)+(G3)$ equals (E).
108	<b>ERROR</b>	Validate for ETC in appendix 4 when column (E) is different from 0, that $(G1)+(G2)+(G3)$ equals (E).
109	<b>ERROR</b>	Validate for EMFAF in appendix 4 when column (E) is different from 0, that $(G1)+(G2)+(G3)$ equals (E).
110	<b>ERROR</b>	Validate for AMIF, ISF and BMVI in appendix 4 when column (E) is different from 0, that $(G1)+(G2)+(G3)$ equals (E).
111	<b>ERROR</b>	Validate in appendix 4 that the out of which amounts in column (F) are equal or less than the amounts in column (E).
112	<b>ERROR</b>	Validate for IJG programmes per record in appendix 2 when column (A) is not null that column (B) is not null.
113	<b>ERROR</b>	Validate for ETC programmes per record in appendix 2 when column (A)

		is not null that column (B) is not null.
114	<b>ERROR</b>	Validate for EMFAF programmes per record in appendix 2 when column (A) is not null that column (B) is not null.
115	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes per record in appendix 2 when column (A) is not null that column (B) is not null (TA36(5) excluded).
116	<b>ERROR</b>	Validate in appendix 2 split table when column (A) is not null that column (B) is not null.
117	<b>ERROR</b>	Validate for IJG programmes per record in appendix 4, that the amount in column (F) is equal or less than the amount in column (E).
118	<b>ERROR</b>	Validate for ETC programmes per record in appendix 4, that the amount in column (F) is equal or less than the amount in column (E).
119	<b>ERROR</b>	Validate for EMFAF programmes per record in appendix 4, that the amount in column (F) is equal or less than the amount in column (E).
120	<b>ERROR</b>	Validate for AMIF, ISF and BMVI programmes per record in appendix 4, that the amount in column (F) is equal or less than the amount in column (E).

An example of a validation window:

**Latest validation result**
✕

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i

The Account version has been successfully validated.

You can check the list of validation results at any time throughout the Accounts:



The screenshot displays the SFC2021 interface for account 2021TC16RFTN002. The main content area shows 'Version information' with the following details:

CCI	Version	Accounting year	Last
2021TC16RFTN002	2022.0	01/07/2022 - 30/06/2023	09/01/2024

Additional information includes:

- Title in English: (Interreg VI-B) Atlantic Area
- Commission decision number: C(2022)8894
- Eligible from: 01/01/2021

The 'Latest validation result' pop-up window contains the following items:

- ACC\_001**: The Account version has been successfully validated.
- ACC\_002**: Validate that at least one official in charge of the Member State exists.
- ACC\_003**: Validate that the CCI code matches the following regular expression: · For IJG (.....16..PR...|.....16..TA...|.....05..PR...|.....05..TA...) · For ETC (....TC16.....) · For EMFAF (.....14MFPR...) · For AMIF, ISF and BMVI (.....65AMPR...|.....65ISPR...|.....65BVPR...) (Implicit in web).

The status bar at the bottom shows: 90 All results, 90 Passed, 0 Warning, 0 Error.

To see the last validation results:

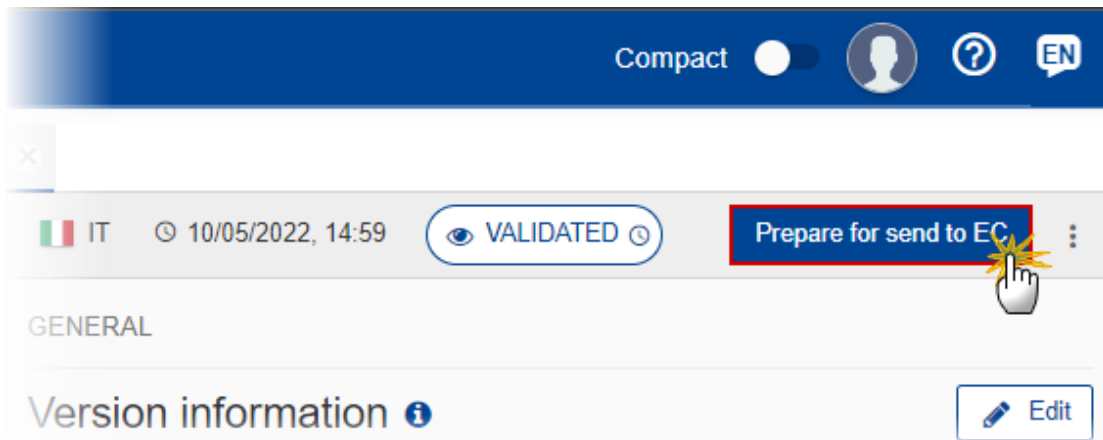
- (1) Click on one of the 4 categories: *All results*, *Passed*, *Warning*, *Error*.
- (2) The list of latest validation results for the chosen category is displayed.

After all errors have been resolved the status of the Accounts becomes **VALIDATED**.

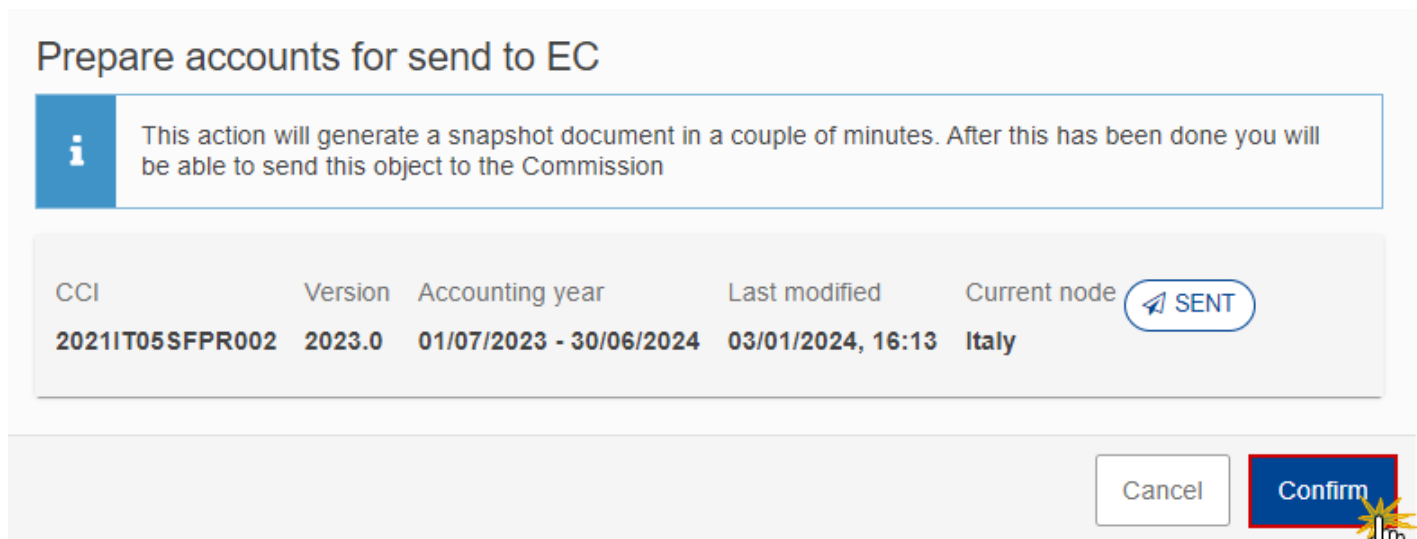
## Prepare the Accounts (ETC) for send to EC

<b>REMARK</b>	<p>The Prepare for Send can occur when a User on the <b>highest MS Node</b> wants to indicate that the Accounts version can be prepared for sending to the Commission, once the <b>VALIDATION ERRORS</b> have been removed and the status is <b>VALIDATED</b> OR <b>SENT</b>.</p> <p>The Accounts Declaration (only when there are Accounts for at least one Fund), the Management Declaration and the Audit Opinion must be signed.</p> <p>To prepare the send of the Accounts, the User must have the role of <b>MS Managing Authority, Body entrusted with the accounting function</b> or <b>MS Audit Authority</b> with <b>Update</b> or <b>Send</b> rights (<b>MSMAu/s, MSAFu/s</b> or <b>MSAAu/s</b>).</p>
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1. Click on the **PREPARE FOR SEND TO EC** button to prepare to send the Accounts to the Commission:



The system will ask you to confirm the send action:



2. Click on **CONFIRM**.

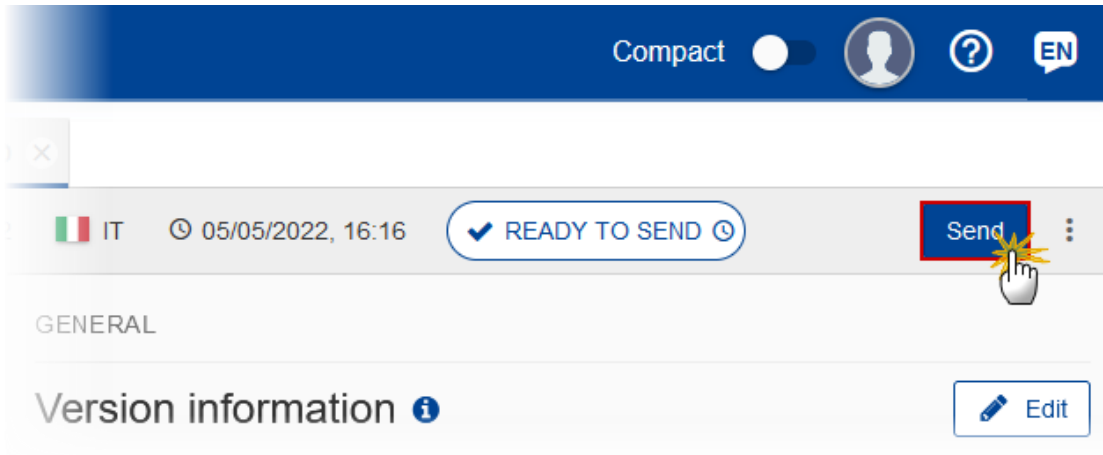
The status of the Accounts is set to **PREPARING FOR SEND TO EC**.

<b>REMARK</b>	When on the highest MS node, a 'Snapshot' document will be available in all official MS languages in the <b>DOCUMENTS</b> section so that the sender can first verify what will be sent to the Commission.
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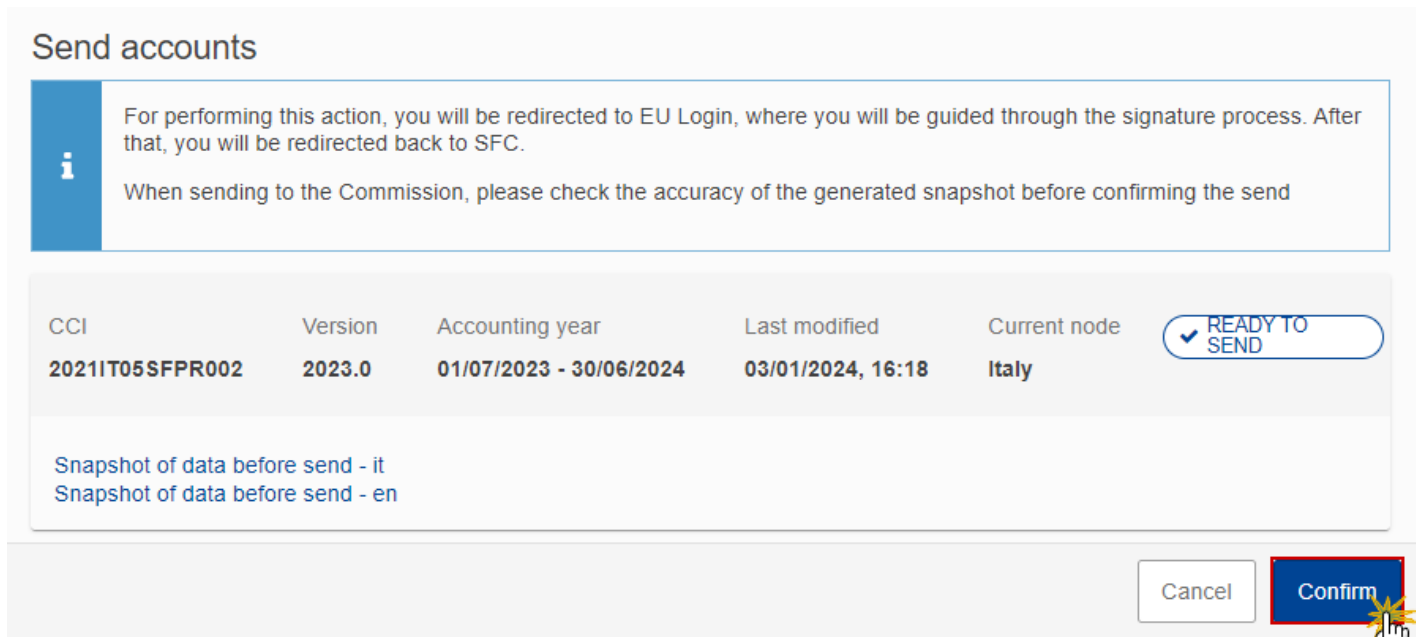
## Send the Accounts (ETC)

<b>REMARK</b>	<p>The Accounts can only be sent once the <b>VALIDATION ERRORS</b> have been removed and the status is <b>READY TO SEND OR SENT</b>.</p> <p>On the highest Member State Node, the Accounts Declaration (only when there are Accounts for at least one Fund), the Management Declaration and the Audit Opinion must be signed.</p> <p>On the highest Member State Node, the linked ACR version must be the last sent to the Commission for this Accounting Year and CCI and has not been cancelled.</p> <p>The "<b>4 eyes principle</b>" must be respected. Therefore, the User sending must be different from the User who last validated.</p> <p>To send the Accounts, the User must have the role of <b>MS Managing Authority, Body entrusted with the accounting function</b> or <b>MS Audit Authority</b> with <b>Send</b> rights (<b>MSMAs, MSAFs or MSAAs</b>).</p>
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1. Click on the **SEND** button to send the Accounts to the Commission or to the upper Node:



The system will ask you to confirm the send action:



2. Click on **CONFIRM**.

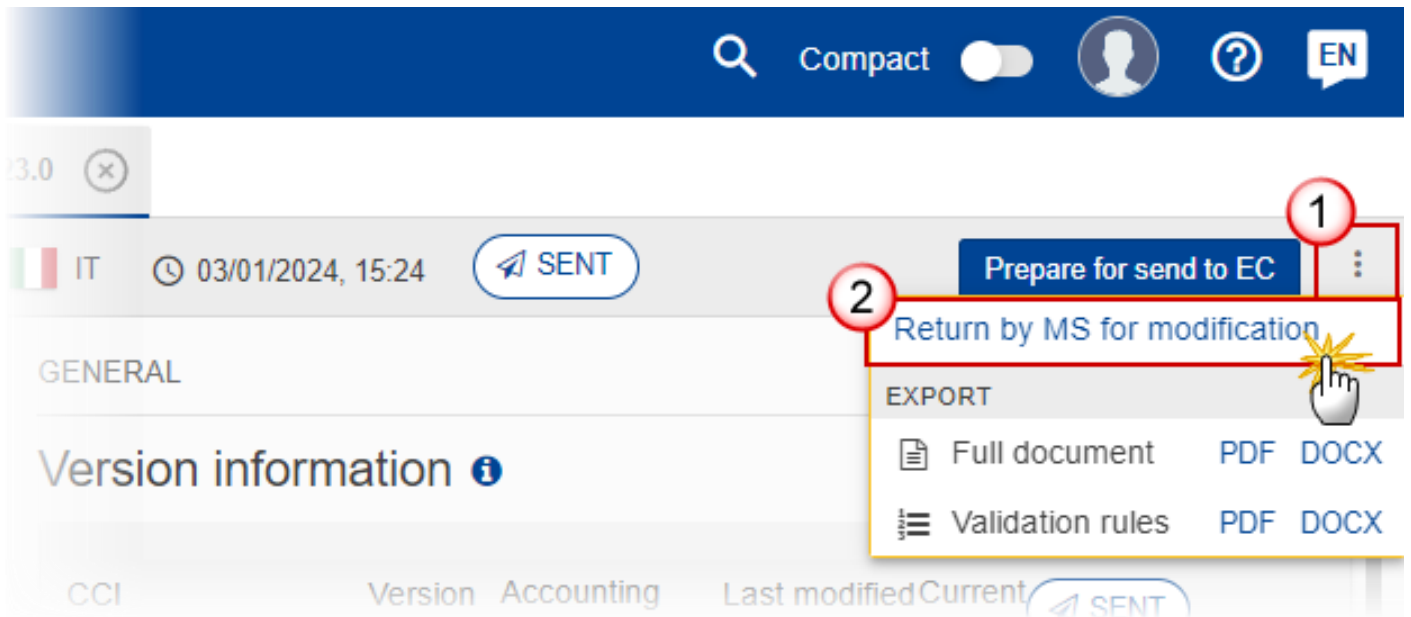
On success, the Accounts version has been sent to the Commission or to the upper Node. When sent, the status is set to **SENT**.

<b>REMARK</b>	<p>When on the highest MS node, different versions of the generated “Snapshot before send” document will be available so that the sender can first verify what will be sent to the Commission:</p> <ul style="list-style-type: none"> <li>• A version containing the untranslated content with the template in the Source language.</li> <li>• When the Source language is different from English, a version containing the untranslated content with the template in English.</li> <li>• When the Source language is different from English, a version containing a machine translation of the content in English with the template in English.</li> </ul>
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## Return Accounts (ETC) by MS for modification

<b>REMARK</b>	<p>The Accounts can only be modified <b>when a lower Node exists</b> and the status is <b>SENT</b> (to a higher MS node), <b>OPEN, VALIDATED, READY TO SEND</b> or <b>RETURNED BY MS</b>.</p> <p>This action can be used when a User wants to return the Accounts version sent by the Member State/Region because it is incomplete or incorrect and needs to be modified.</p> <p>To return an Accounts version for modification, the User must have the role of <b>MS Managing Authority</b> with <b>Update</b> rights (<b>MSMAu</b>).</p>
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Follow the steps to return Accounts by MS for modification:

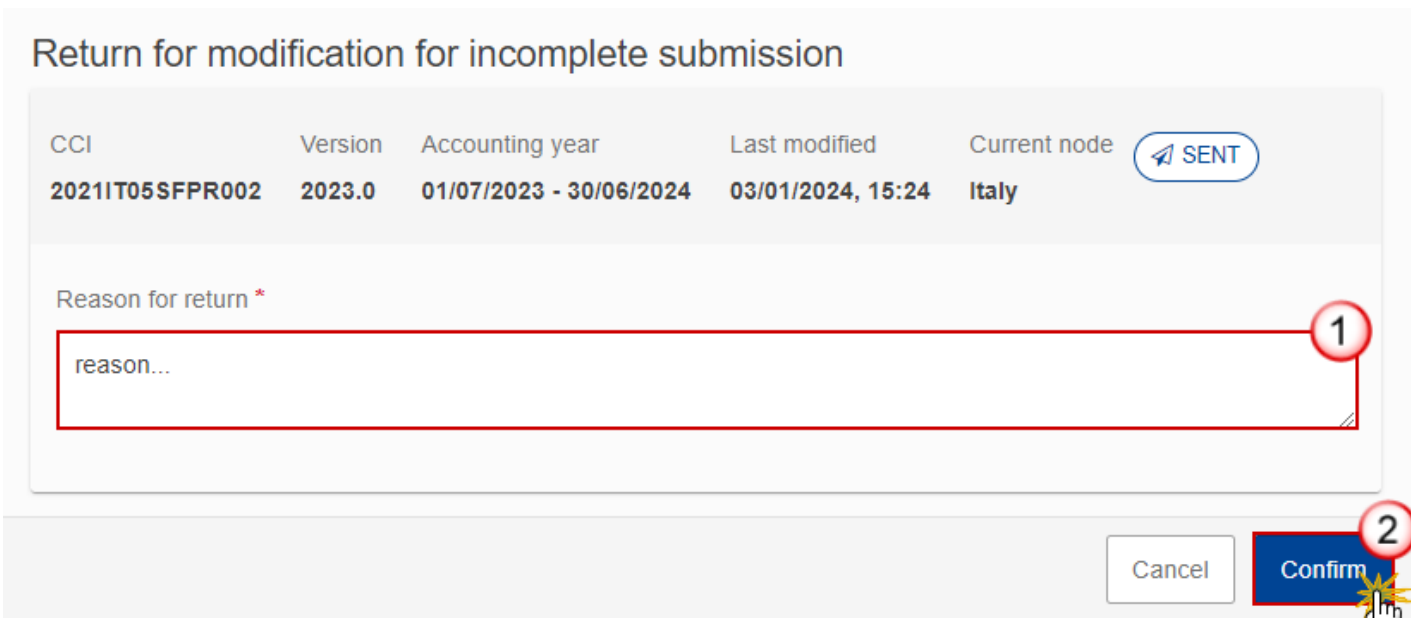


1. Select the following information:

(1) Select the icon with 3 vertical dots.

(2) Click on the **RETURN BY MS FOR MODIFICATION** button to request modification from the lower Node.

The system will ask you to confirm the return for modification:



1. Enter the following information:

(1) Enter the *Reason* in the text box provided.

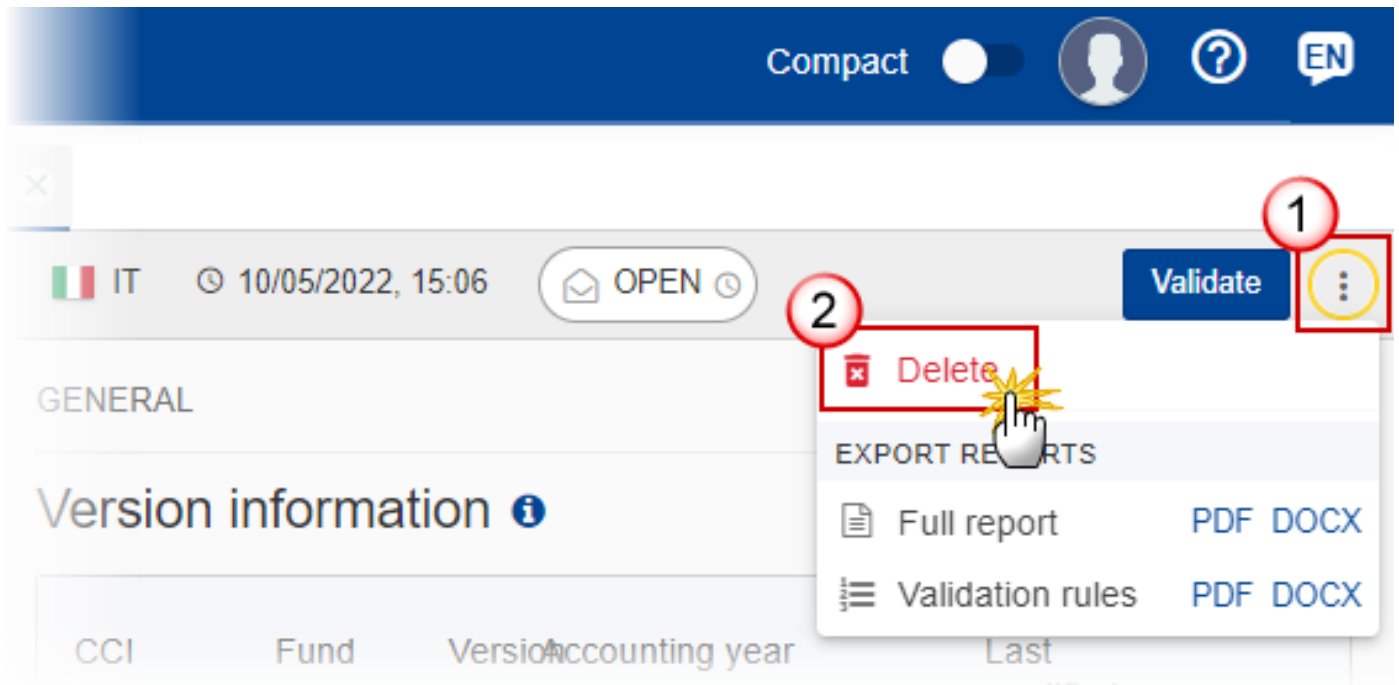
(2) Click on **CONFIRM**.

On success, the status of the Accounts will be changed to status **RETURNED BY MS** and the sender is notified of the action and its reason.

## Delete the Accounts (ETC)

<b>REMARK</b>	<p>The Accounts can only be deleted when:</p> <ul style="list-style-type: none"><li>• it resides on the owner Node</li><li>• the status is <b>OPEN, VALIDATED</b> or <b>READY TO SEND</b> or <b>RETURNED BY MS</b></li><li>• it has <b>never been sent to the Commission</b> before</li><li>• it has <b>no sent documents attached</b>.</li></ul> <p>To delete the Accounts, the User must have the role of <b>MS Managing Authority</b> or <b>Body entrusted with the accounting function</b> with <b>Update</b> rights (<b>MSMAu/MSFAu</b>).</p> <p>The delete is a physical delete and <b>cannot be recovered!</b></p>
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Follow the steps to remove the Accounts from the system:

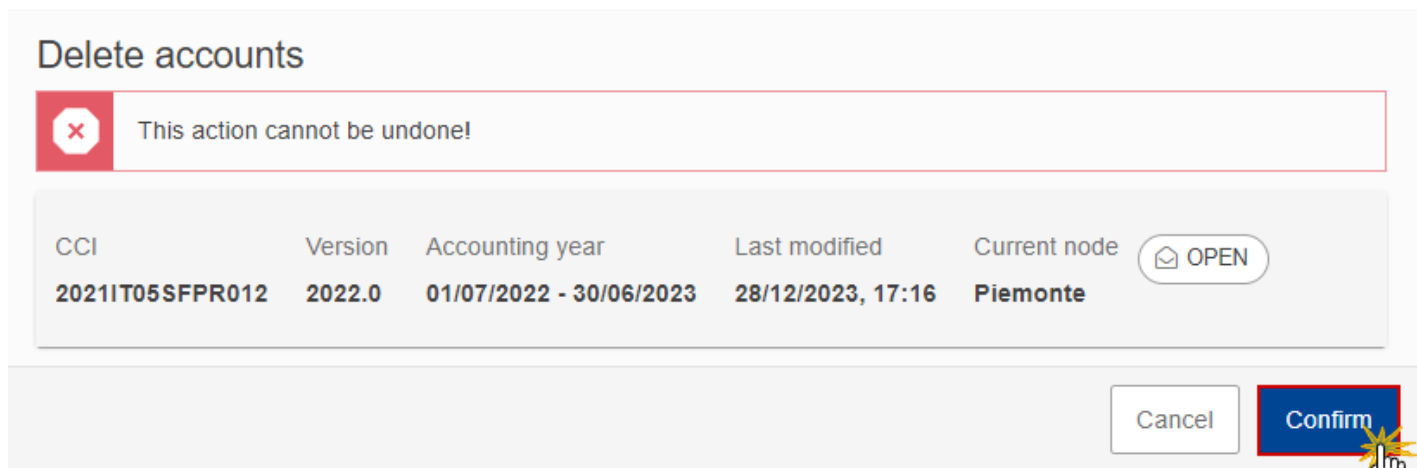


1. Select the following information:

(1) Select the icon with 3 vertical dots.

(2) Click on the **DELETE** button to remove the Accounts from the system.

The system will ask you to confirm the delete action:



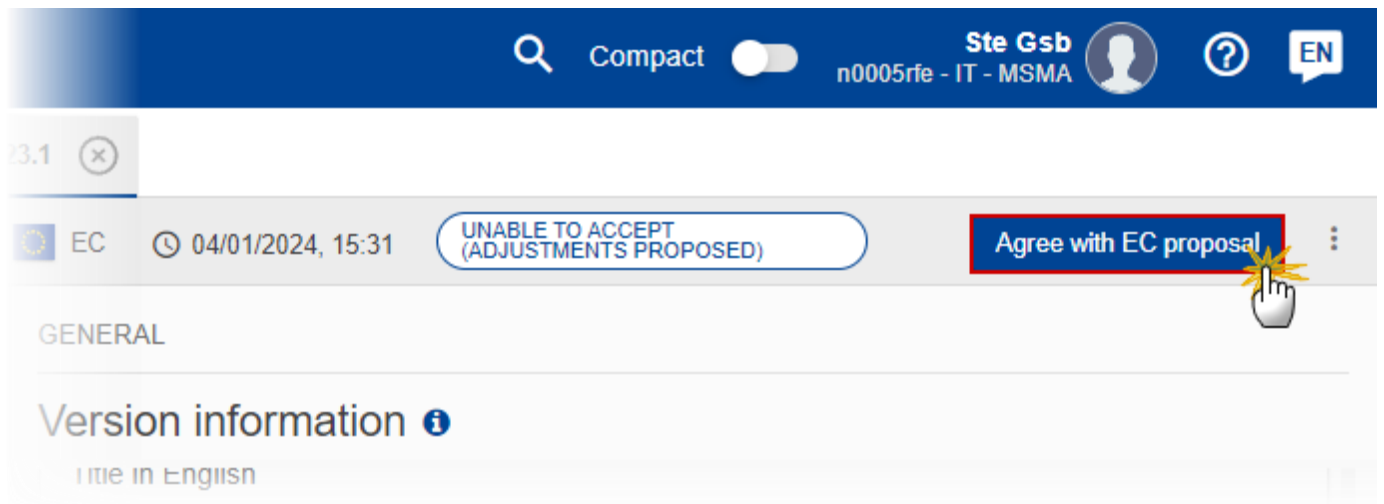
2. Click on **CONFIRM** to confirm or click on **CANCEL** to return to the Accounts.



## Agree by MS with EC proposal (Article 102(3))

<b>REMARK</b>	<p>The agreement with the EC Proposal can occur when the Accounts version is in status <b>UNABLE TO ACCEPT (ADJUSTMENTS PROPOSED)</b>.</p> <p>To agree with EC Proposal, the User must have the role of <b>MS Managing Authority with Update</b> rights (<b>MSMAu</b>).</p>
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1. Click on the **AGREE WITH EC PROPOSAL** button to agree with EC Proposal:



The system will ask you to confirm the agreement with the EC Proposal:

## Agree with EC proposal

CCI	Version	Accounting year	Last modified	Current node
2021IT05SFPR002	2023.1	01/07/2023 - 30/06/2024	04/01/2024, 15:31	European Commission

UNABLE TO ACCEPT  
(ADJUSTMENTS  
PROPOSED)

Cancel

Confirm



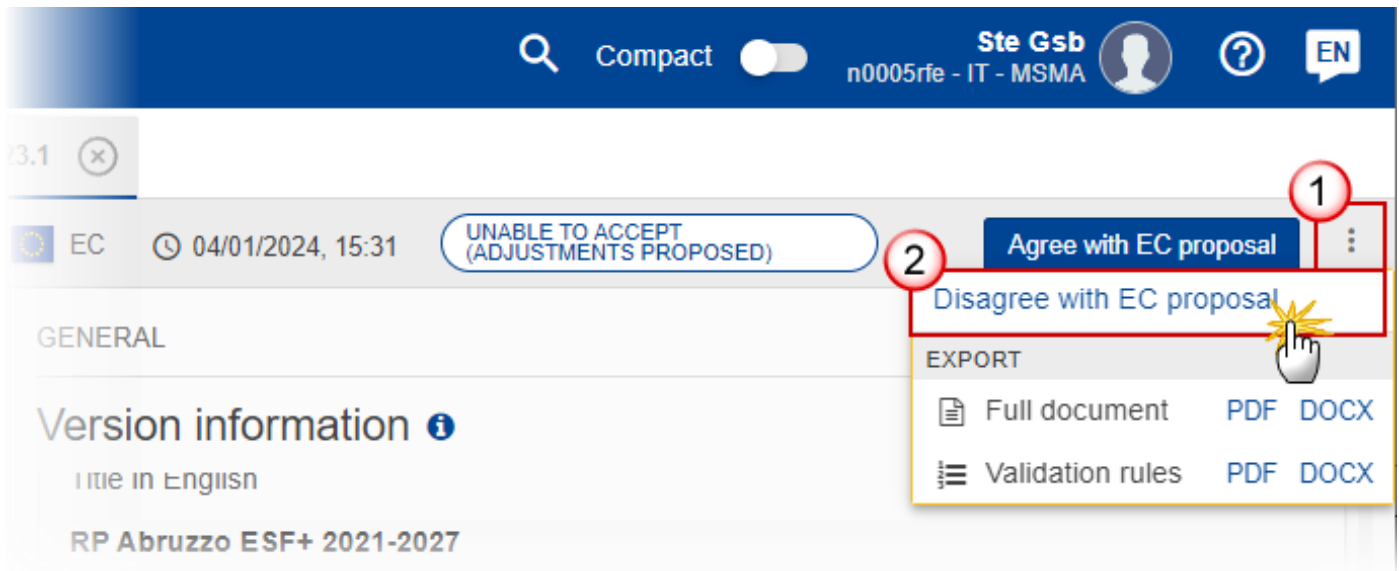
2. Click on **CONFIRM**.

On success, the Accounts version status is set to **UNABLE TO ACCEPT (MS AGREED)**.

## Disagree by MS with EC proposal (Article 102(4))

<b>REMARK</b>	<p>The disagreement with the EC Proposal can occur when the Accounts version is in status <b>UNABLE TO ACCEPT (ADJUSTMENTS PROPOSED)</b>.</p> <p>To disagree with EC Proposal, the User must have the role of <b>MS Managing Authority</b> with <b>Update</b> rights (<b>MSMAu</b>).</p>
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Follow the steps to disagree with EC proposal:



1. Select the following information:

(1) Select the icon with 3 vertical dots.

(2) Click on the **DISAGREE WITH EC PROPOSAL** button.

The system will ask you to confirm the disagreement with the EC Proposal:

## Disagree with EC proposal

CCI	Version	Accounting year	Last modified	Current node
2021IT05SFPR002	2023.1	01/07/2023 - 30/06/2024	04/01/2024, 15:31	European Commission

UNABLE TO ACCEPT  
(ADJUSTMENTS  
PROPOSED)

### DOCUMENT TO BE SENT TO THE COMMISSION WITH THIS DISAGREE ACTION


Document title \*

This field is required

Document type \*

MS disagreement letter on EC proposal

Document date \*

This field is required

Local reference

ATTACHED FILES \*

+ Add

Title	Type	Language	File / Upload	
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This field is required

Cancel

Confirm

2. Enter or select the following information:

(1) Enter the *Document title*.

- (2) Enter the *Document date*.
- (3) Enter a *Local reference* if applicable.
- (4) Click on the **ADD** button to add a document.
- (5) Click on **CONFIRM**.

On success, the Accounts version status is set to **UNABLE TO ACCEPT (MS DISAGREED)**.

## Create a New Version of the Accounts (ETC)

<b>REMARK</b>	<p>A new version of the Accounts can only be created when the last version is in status <b>RETURNED BY EC (LEGALITY &amp; REGULARITY)</b>, <b>RETURNED BY EC (INCOMPLETE)</b>, <b>RETURNED BY EC (IMMATERIAL OR CLERICAL ERRORS)</b> or <b>RETURNED BY EC (CASES UNDER ARTICLE 102(1))</b>, or the last version of the Accounts is in status <b>PARTIALLY ACCEPTED BY EC</b>, <b>ACCEPTED BY EC</b>, <b>ACCEPTED BY EC (FOLLOW-UP)</b>, <b>ACCEPTED BY EC (WITH ADJUSTMENTS)</b> or <b>UNABLE TO ACCEPT (ADJUSTMENTS APPLIED)</b> and at least one Element of the package is set to be modified.</p> <p>To create a new version, the User must have the role of <b>MS Managing Authority</b> or <b>Body entrusted with the accounting function</b> with <b>Update</b> rights (<b>MSMAu/MSFAu</b>).</p>
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1. Click on the **CREATE** button to create a new version of the Accounts:

The screenshot shows a software interface with a dark blue header bar containing a search icon, the text 'Compact', a toggle switch, a user profile icon, a help icon, and the language 'EN'. Below the header, there is a tab labeled '3.0' with a close icon. The main content area has a light grey background and includes a status bar with the following elements: a flag icon, 'EC', a clock icon, '03/01/2024, 17:19', a rounded rectangle containing 'RETURNED BY EC (CASES UNDER ART.102(1))', and a red-bordered button labeled 'Create' with a hand cursor pointing to it. Below the status bar, the text 'GENERAL' is visible. Further down, there is a section titled 'Version information' with an information icon. At the bottom, a table header is partially visible with columns: 'CCI', 'Version', 'Accounting', 'Last modified', and 'Current node'. The 'Current node' column contains the text 'RETURNED BY EC (CASES UNDER'.

The system will ask you to confirm the creation of a new version:

Create new accounts version

CCI	Version	Accounting year	Last modified	Current node	
2021IT05SFPR002	2023.0	01/07/2023 - 30/06/2024	03/01/2024, 17:19	European Commission	RETURNED BY EC (CASES UNDER ART 102(1))

Cancel Confirm 

2. Click on **CONFIRM**.

On success, a new version of the Accounts has been created as a copy of the last version, with a version number identical to the previous and a working version number incremented by one. Its status is set to **OPEN**.