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# **Annual Accounts and Management Declaration(s)**

#### **PURPOSE**

This document describes the actions related to transmission in SFC2021 of the Annual Accounts and Management Declaration(s) related to EAGF and EAFRD by Member State to the Commission for each agricultural financial year ('financial year'). The deadline for such transmission is the 15 February of the year following the financial year.

For ease of reading, the document will refer to 'Annual Accounts and Management Declaration(s)' module as only 'Annual Accounts' module.

This 'Annual Accounts and Management Declaration(s)' module is part of the 'Assurance package' that includes:

- Annual Accounts
- Annual performance report
- Audit Opinion and Certification Body report
- Management declarations of the Paying Agency (PA) and the Coordinating Body CoB, as relevant
- An annual summary of the final audit reports (part of the Management Declaration of the PA)

#### **REGULATIONS**

The legal base establishing the transmission of the Annual Accounts and Management Declarations is Article 33 of Implementing Regulation (EU) 2022/128 and in particular paragraphs 1(a) and 1(d).

The transmission should be ensured by the Paying Agencies (and/or Coordinating Body, in case of several Paying Agencies), as mentioned in article 3(a) and 3(d) of the Financial Regulation (EU) 2021/2116.

#### **ROLES**

Roles involved in the Annual Accounts are:

MS Paying Agency (MSPA)	Consult Annual Accounts
	Record Annual Accounts and Management Declaration of the Paying Agency
	Sign Annual Accounts and Management Declaration of the Paying Agency
	Validate Annual Accounts

	Prepare Annual Accounts for send to EC	
	Send Annual Accounts (with signature during submission)	
	Request for Revised Annual Accounts by MS	
	Delete Annual Accounts	
	Cancel Annual Accounts	
	Create New Version of Annual Accounts	
MS Coordination Body (MSCB), in	Consult Annual Accounts	
case of several Paying Agencies	Record Management Declaration of the Coordinating Body	
	Sign Management Declaration of the Coordinating Body	
	Validate Annual Accounts	
	Prepare Annual Accounts for send to EC	
	Send Annual Accounts (with signature during submission)	
	Request for revised Annual Accounts by MS	
MS Certification Authority (MSCT)	Consult Annual Accounts	
MS Managing Authority (MSMA)	Consult Annual Accounts	

#### **FUNDS**

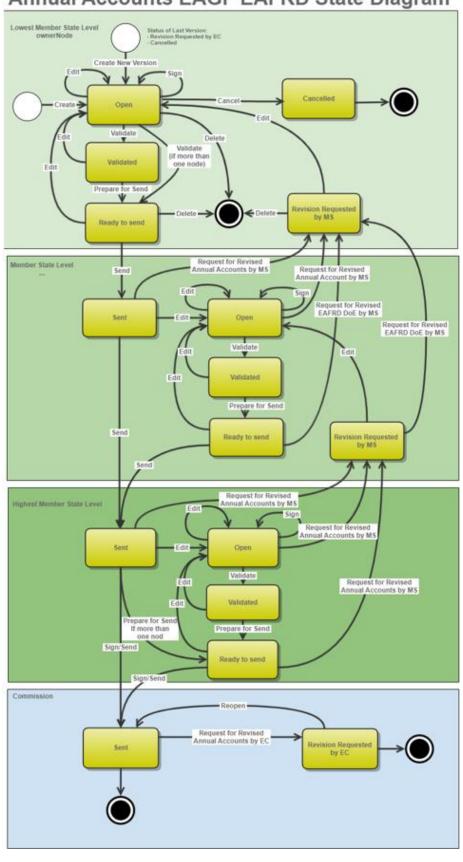
EAGF	EAFRD
------	-------

# Workflow

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

Click <u>here</u> to see the Annual Accounts workflow diagram in high resolution.

# Annual Accounts EAGF EAFRD State Diagram



## **Create the Annual Accounts**

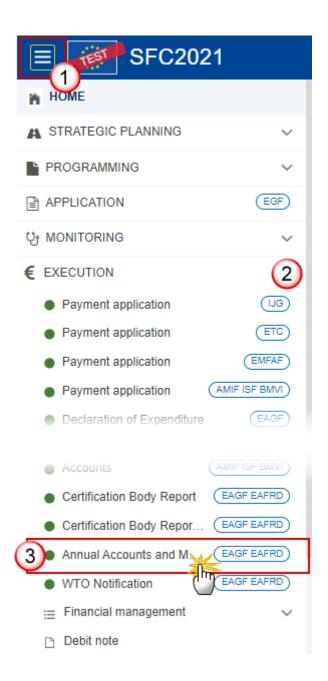
The User is an identified User and has the role of **MS Paying Agency** with **Update** rights (**MSPAu**) for all funds covered by the Paying Agency.

#### **R**EMARK

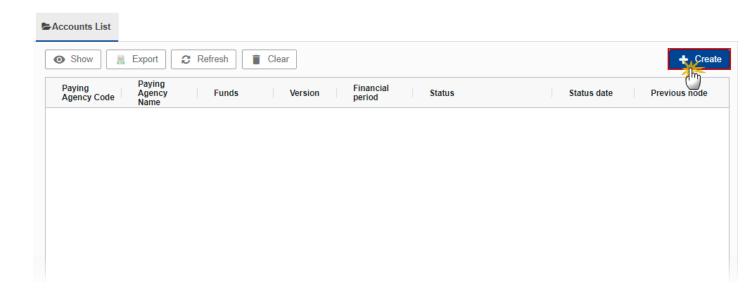
When creating a new Annual Accounts, all existing versions (last working version) for the same CCI and Fund must be **SENT** to the Commission or **CANCELLED.** 

Only one Annual Accounts per Paying Agency and Financial Period can be created. For this Annual Accounts, a new version can be created by the MS when the previous version has been requested for revision by EC.

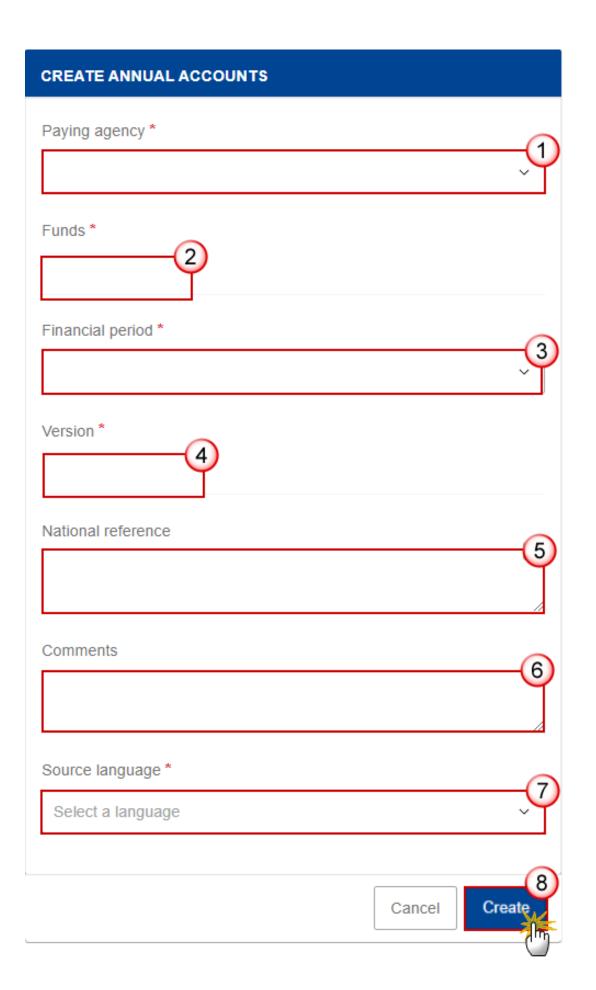
1. To create the Annual Accounts, go to the EXECUTION menu and select the ANNUAL ACCOUNTS AND MANAGEMENT DECLARATION(s) option:



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



You are redirected to the Annual Accounts Creation Wizard:



- **3.** Enter or select the following information:
- (1) Select the Paying Agency.

The Paying Agency list contains all Paying agencies valid at the moment of the creation of the Annual Accounts, for the country for which the User is registered and for which an Annual Accounts is not yet created for this financial period. The list returns the Paying Agencies code and name.

- (2) The Funds field is automatically filled and contains the Fund(s) ('EAGF'; 'EAFRD' or 'EAGF, EAFRD') covered by the selected Paying Agency.
- (3) Select the Financial period.

The first version (YYYY.0) of an Annual Accounts for a given Financial period can only be created and submitted during the Declaration period which is defined as the first day after the end of Financial period until 15/02 of the following year (for Financial period 2023 from 16/10/2022 to 15/10/2023, the Declaration period is 16/10/2023 to 15/02/2024).

For FY2023, the deadline will be 15/02/2024 at midnight.

Users cannot create/send this first version after the end of the Declaration period (= Submission deadline). MS will have to send a request for extension letter to EC (from a different SFC2021 menu because the letter could be also related to APR and CBR), and the European Commission will have to extend this Declaration period for this MS only (for the relevant document(s)). The request for extension has to be submitted by 5<sup>th</sup> February at the latest.

After the end of the Declaration period, in case of an Annual Accounts version is returned by EC for revision, MS will be able to create and submit a new version.

- (4) The version and the Financial period are automatically prefilled by the system at the creation of a new Annual Accounts, depending on the opened Declaration period(s) and depending on the Annual Accounts already created.
- (5) Enter the *National reference* if applicable.
- (6) Enter the *Comments* if necessary.
- (7) Select the Source language.

The source language will be used to automatically translate the PDF report generated during the 'Prepare for send action'.

(8) Click on CREATE.

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

**R**EMARK

On Create, when the preconditions are met, the initial Annual 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 Annual Accounts.

# **Record/Edit the Annual Accounts**

The User is an identified User and has the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu).

When editing a version of an Annual Accounts, its status is **OPEN, VALIDATED, READY TO SEND** or **SENT** at the level of the Member State or **REVISION REQUESTED BY MS** and currently resides on the User's Node.

The edition of the Annual Accounts (Annual Declaration (except confirmation check boxes), Difference Explanation, Debtor Ledger, Advances, and Financial Instruments) is only possible through the upload of XML files by MS.

For Annual Accounts (AA) and Management Declaration Paying Agency (MDPA):

Only EAGF MSPA users can upload AA and MDPA documents related to an EAGF Paying Agency Annual Accounts.

Only EAFRD MSPA users can upload AA and MDPA documents related to an EAFRD Paying Agency Annual Accounts.

EAFRD and EAGF MSPA users can upload AA and MDPA documents related to an EAGF/EAFRD Paying Agency Annual Accounts; or upload AA and MDPA documents related to an EAGF Paying Agency Annual Accounts; or upload AA and MDPA documents

**R**EMARK

For Management Declaration Coordinating Body (MDCB):

related to an EAFRD Paying Agency Annual Accounts.

Only EAGF MSCB users can upload MDCB documents related to an EAGF Paying Agency Annual Accounts.

Only EAFRD MSCB users can upload MDCB documents related to an EAFRD Paying Agency Annual Accounts.

EAFRD and EAGF MSCB users can upload MDCB documents related to an EAGF/EAFRD Paying Agency Annual Accounts; or upload MDCB documents related to an EAGF Paying Agency Annual Accounts; or upload MDCB documents for related to an EAFRD Paying Agency Annual Accounts.

#### General

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

## **Version Information**

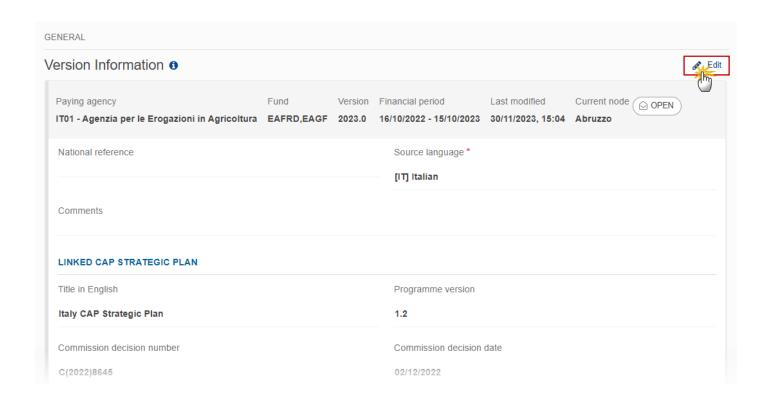
The **Version Information** contains information on the identification and status of the Annual Accounts Version like the Paying Agency code and name, the Fund(s), the Version Number, the Financial Period and also the Status, Status date, the Current node, Last modified date, and also the National reference, Comments and Source language.

Note

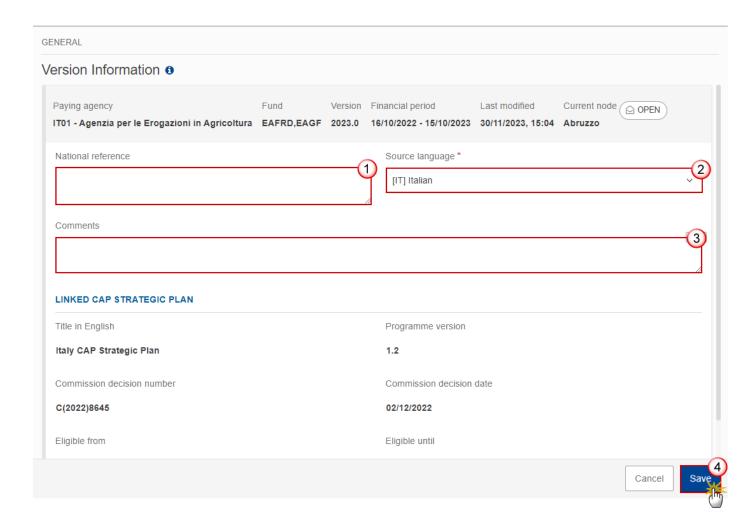
Information on Linked CAP plan like Title, CCI, version, Commission decision number/date and Eligibility dates are also displayed.

The Version information for the Annual Accounts cannot be modified once the version has been created, only the National reference, the Source language and the Comments can be updated.

1. Click on the **EDIT** button to enter or modify the *National reference*, the *Source language* or the *comments*:



The Edit details pop-up window appears:



- **2.** Enter or modify the following information if needed:
- (1) Enter or modify the National reference.
- (2) Modify the *Source language*.
- (3) Enter or modify the *Comments*.
- (4) Click on SAVE to save the information.

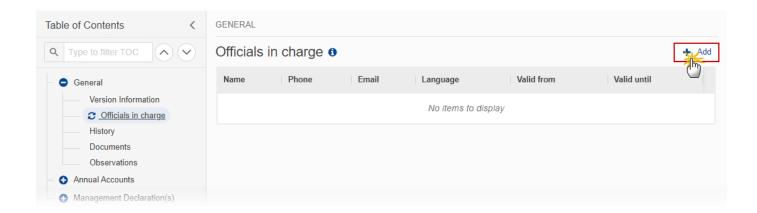
## Officials in Charge

Note

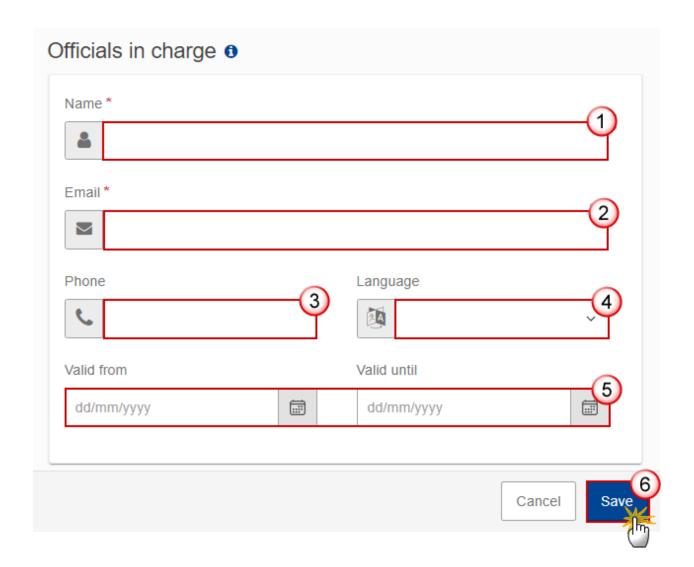
Officials in Charge can be updated at any time, independent from the status of the Annual Accounts.

Commission Officials (email domain "ec.europa.eu") can only be created/updated/deleted by Commission Users.

- Click on the ADD button + Add 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 Edit details pop-up window appears:



- **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.

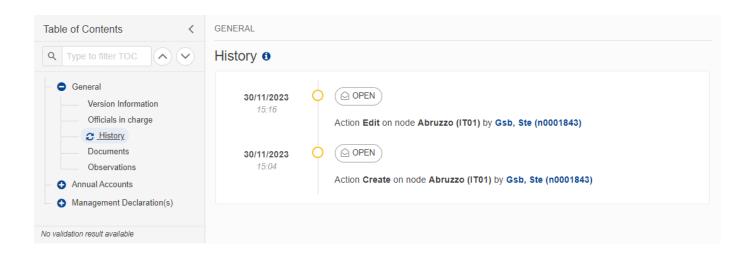
- (3) Enter the *Phone* number.
- (4) Select the Language.
- (5) Enter the Valid from and Valid until dates.

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 Annual Accounts since it was created, for example:



#### **Documents**

Note

The **Documents** list shows all documents uploaded against this version of the Annual 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.

The following documents will be foreseen:

Description	Internal Code	Non-	Integral	System	Required
Description		Integral (1)	(2)	(3)	(4)

Annual Declaration in XML - article 32(1)(a-c)	ACA.ANDE	х	х
Difference Explanation in XML - article 32(1)(d)	ACA.DIEX	х	Х
Debtor Ledger in XML - article 32(1)(f)	ACA.DL	х	Х
Public storage	ACA.PSTO	Х	х
Advances EAGF in XML	ACA.ADV1	Х	х
Advances EAGF outside CAP plan - Wine project above 5 million in XML	ACA.ADVWINE	Х	Х
Advances EAFRD 2023-2027 in XML	ACA.ADV2	Х	Х

ACA.FA		X		X
ACA.ADV2B		X		Х
ACA.FIN		Х		Х
ACA.PUB		Х		Х
ACA.MDPAA		Х		Х
ACA.MDCBA		Х		Х
	ACA.ADV2B  ACA.FIN  ACA.PUB  ACA.MDPAA	ACA.ADV2B  ACA.FIN  ACA.PUB  ACA.MDPAA	ACA.ADV2B X  ACA.FIN X  ACA.PUB X  ACA.MDPAA X	ACA.ADV2B X  ACA.FIN X  ACA.PUB X  ACA.MDPAA X

Other Member State Document	ACA.OM	X			
Snapshot of data before send	SNP.ACASNT		Х	X	Х

- (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

#### **Upload & Send Documents**

Multiple documents can be uploaded in the Annual Accounts.

- Clicking on the ADD button + Add 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 attachements.

**Integral Documents** are only sent - together with the encoded/uploaded data – once the Annual Accounts is sent to the EC.

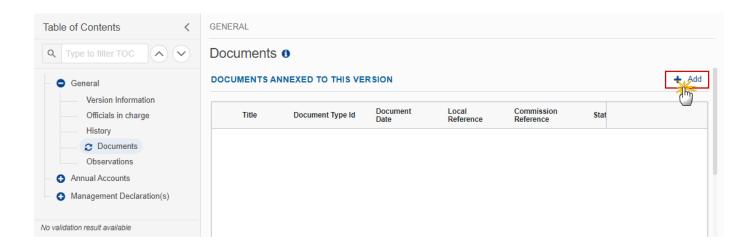
**R**EMARK

**Referential/non-integral Documents** (ie. 'Other Member State Document') can be sent at any time independently of the status of the Annual Accounts.

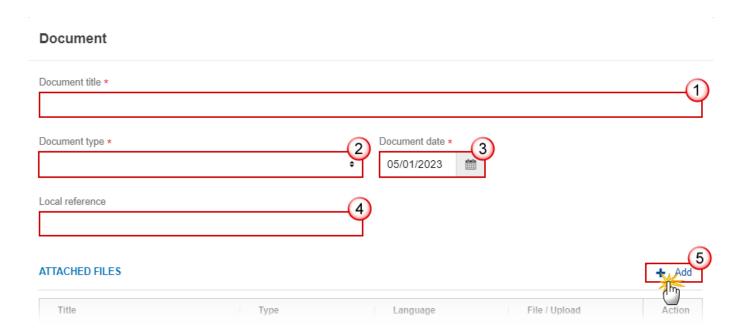
The 'Other Member State Document' type demands a manual submission (they are NOT sent automatically when the object is sent to the EC).

A non-integral document is only visible to the Commission when the SENT DATE is visible.

1. Click on the ADD button to add a new document:



The Edit document details pop-up window appears:

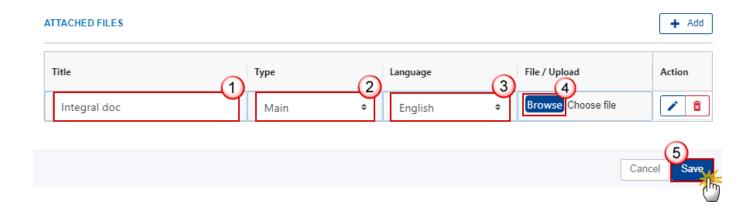


- **2.** Enter or select the following information:
- (1) Enter a *Document Title* for your Document.
- (2) Select a Document Type.
- (3) Enter a Document Date.

The system automatically fills the field with todays 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 related to the same part of the annual accounts by clicking on the ADD button (e.g. separate files for the annual declaration of EAGF and EAFRD under the annual declaration file type).
  - You can remove unwanted attachments by selecting the attachment and clicking on the **Remove** button.

The Attached files window becomes editable:



- **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.

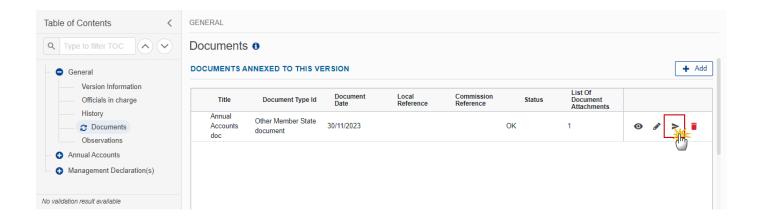
- (3) Select the Language of the document.
- (4) Click on **Browse** to select the file that you want to add as an attachment.
- (5) After the attachments are uploaded click on SAVE.

**R**EMARK

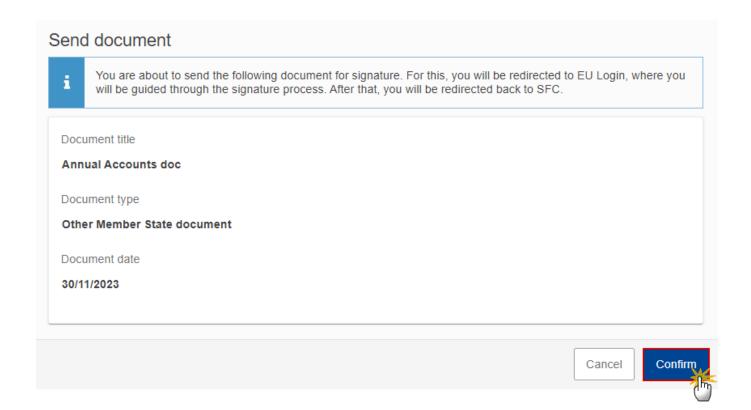
Integral document types will only display the SAVE button and will be sent when the Annual Accounts is sent to the Commission. Non-integral document types (such as 'Other Member State Documents') will display the SAVE button and a SAVE & SEND button, and must be sent independently of the Annual Accounts.

## Send an unsent non-integral document

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



2. Click on **CONFIRM** to send the document to the Commission. For completing this action, the User will be redirected to the EU Login signature page:



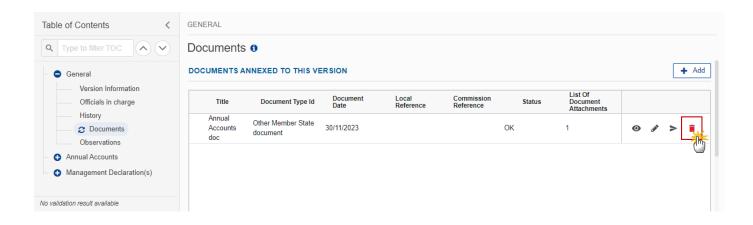
**R**EMARK

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.

#### **Delete an unsent document**

REMARK Only unsent documents can be deleted.

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



A confirmation window appears:

#### Delete document



Are you sure you want to delete the document with title "Annual Accounts doc"? This action cannot be undone.





2. Click on OK to confirm deletion. Click on CANCEL to return to the document section.

## Validate an uploaded XML document

**R**EMARK

The system automatically validates the XML documents during the upload phase. XML file(s) in status **Error** (**E**) cannot be submitted to the Commission. MS must correct these errors by uploading a new, corrected file (or by deleting it, if necessary).

Find the list of all XML validation rules that apply when a User upload an XML file in the system:

#### All XML files

(Document type = ACA.ANDE / ACA.DIEX / ACA.DL / ACA.ADV1 / ACA.ADV2 / ACA.ADV2B /ACA.FIN)

Code	Severity	Description	Error Message
ACA_XML_000	ERROR	Validate file structure	XML file structure NOT correct, please upload a correct file
ACA_XML_030	ERROR	Validate amount format	Amount format NOT correct. Amount format ({{arg0}}) NOT correct. The format should be [N(15,2)](=Number 15/, or ./Number 2), please upload a corrected file.

ACA_XML_040	ERROR	Validate Financial period	
ACA_XML_060	ERROR	Validate Paying Agency code	
ACA_XML_070	ERROR	Validate Currency code	The Currency code is not correct, if should be 'EUR". For Debtor Ledger, it should be 'EUR' or '{{0}}'
ACA_XML_080 (doesn't apply to ACA.DL and ACA.ADV2B and ACA.FA)	ERROR	Validate that the Budget codes are unique	The Budget code "{{arg0}}" is not unique

## **Annual Declaration in XML**

(Document type = ACA.ANDE)

Code	Severity	Description	Error Message
ACA_XML_100	ERROR	Validate Budget codes in Annual Declaration  Details:  for FY >= 2024, this validation rule will prevent the MS to declare the budget code related to the Technical Assistance (08 03 01 01 00 09 00000 0000 000 00 00 0), as the Technical Assistance will be automatically calculated by the system	The Budget code "{{arg0}}" is not valid. It should be related to a Planned Unit Amount inside CAP Strategic plan (27 digits) present in the EAGF or EAFRD CAP Strategic Plan nomenclature for this Financial Year.  Or it should be present in the outside CAP Strategic plan nomenclature for this Financial Year.  It should also be also defined in the relevant section of the XML file <annualdeclarationeagf> or <annualdeclaratioeafrd></annualdeclaratioeafrd></annualdeclarationeagf>

	1				
ACA_XML_110	ERROR	Validate that all EAGF Budget codes declared in the Monthly Declarations for this Financial year are also declared in Annual Declaration  Details:	Budget codes (amounts <> 0) declared in the EAGF Monthly  Declarations during this Financial Year should also be declared in this Annual Declaration (If nothing to declare, declare 0 amount for a Budget code)		
		Column 4 for EAGF (the cumulative amounts for the financial year) and the last column for EAFRD (column 10') In the error Message, display	Following EAGF Budget codes are missing:  xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		
		the first 10 missing EAGF budget codes	XXXXXXXXXXXX		
ACA_XML_120	ERROR	Validate that all EAFRD Budget codes declared in the Quarterly Declarations for this Financial year are also declared in Annual Declaration	Budget codes (amounts <> 0) declared in EAFRD Quarterly during this Financial Year should also be declared in the Annual Declaration (If nothing to declare, declare 0 amount for a Budget code)		
		Details:  last column of the Quarterly Declaration for EAFRD (column 10')  In the error Message, display the first 10 missing EAFRD budget codes	Following EAFRD Budget codes are missing:  xxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxx		
ACA_XML_130	ERROR	Validate that the details provided are modifiable in this version.  Details:  In case,a revised version is requested by EC and the section is set as non-modifiable by EC	The details provided in annual declaration or difference explanation for the fund "{{arg0}}" are not modifiable.		

# Difference Explanation in XML

(Document type =ACA.DIEX)

Code	Severity	Description	Error Message			
ACA_XML_200	ERROR	Validate the Budget codes in Difference Explanation	The Budget code "{{arg0}}" is not valid It should be related to a Budget cod provided in the Annual Declaration. should also be defined in the relevar section of the XML fill <differenceseagf> coldifferencesEAFRD&gt;</differenceseagf>			
ACA_XML_210	ERROR	Validate that the Difference explanation code (expCode) is valid for the related Budget code	Difference Explanation code (expCode) "{{arg0}}" is not valid for Budget code "{{arg1}}"			
ACA_XML_220	ERROR	Validate that the Difference amounts is explained for each Budget code	for Budget code "{{arg1}}" the Difference amount is not explained (Discrepancy after Reconciliation (column 8) should be equal to 0 EUR)			

# Debtor Ledger in XML (Annex V)

(Document type = ACA.DL)

Code	Severity	Description	Error Message			
ACA_XML_310	ERROR	Validate that amounts for 'Balance 15 October N-1'; 'Total new cases'; 'Total interest' are >= 0	or 'Total new cases' or 'Total interest'			
ACA_XML_320	ERROR	Validate that amounts for 'Total recoveries' and 'Total irrecoverable' are <=0	Amounts for 'Total recoveries' or 'Total irrecoverable' are not <=0			

# Advances EAGF in XML (Annex 4(a)(i))

(Document type = ACA.ADV1.)

Code	Severity	Description	Error Message
------	----------	-------------	---------------

		T	T				
ACA_XML_400	ERROR	Validate Budget codes in Advances EAGF  Details:  The list of valid Budget codes inside CAP plan should start by 08 02 02:  The list of valid Budget codes inside CAP plan should start by 08 02 02:	The Budget code "{{arg0}}" is not valid It should be related to a sector inside CAP Strategic plan (8 or 10 digits fo other sectors) present in the CAI Strategic Plan nomenclature for thi Financial year.				
		The list of valid Budget codes outside CAP plan:  08020302 - Promotion of agricultural products — Simple programmes under shared management  08020305 - Olive oil	Or it should be related to a sector/subsector outside CAP plan (8 digits or 15 digits) present in the EAGF outside CAP Strategic Plan nomenclature for this Financial year.				
		08020306 - Fruit and vegetables  08029901 - Completion of previous measures under the European Agricultural  For WINE, the MS have to provide the budget code related to WINE sub-measures (=sub-sector): The list of valid Budget codes for Wine are:	It should also be also defined in the relevant section of the XML file <advanceinsidecsp> or <advanceoutsidecsp></advanceoutsidecsp></advanceinsidecsp>				
		08 02 03 07 0000 014 Promotion - measures within the Union - advances - R.1308/13, Art.45(1)(a)					
		08 02 03 07 0000 016 Promotion - third countries - advances - R.1308/13, Art.45(1)(b)  08 02 03 07 0000 018 Restructuring and					
		conversion of vineyards - advances - R.1308/13, Art.46  08 02 03 07 0000 024 Investment -					
		advances - R.1308/13, Art.50  08 02 03 07 0000 026 By product distillation - advances - R.1308/13, Art.52					
		08 02 03 07 0000 032 Crisis distillation - advances - R.1308/13, Art.219(1); R.2020/592, Art.3; R.2020/1275; R.2021/95					
		08 02 03 07 0000 034 Aid for crisis storage of wine - advances - R.1308/13, Art.219(1); R.2020/592, Art.4; R.2020/1275; R.2021/95					

# Advances EAGF Wine >5M in XML (Annex 4(a)(i)) (Document type = ACA.ADVWINE) Code Severity Description Error Message

ACA_XML_450	ERROR	Validate Budget codes in Advances EAGF Wine above 5 Million  Details:  The list of Valid Budget codes for Wine are:  08 02 03 07 0000 014 Promotion - measures within the Union - advances - R.1308/13, Art.45(1)(a)  08 02 03 07 0000 016 Promotion - third countries - advances - R.1308/13, Art.45(1)(b)  08 02 03 07 0000 018 Restructuring and conversion of vineyards - advances - R.1308/13, Art.46  08 02 03 07 0000 024 Investment - advances - R.1308/13, Art.50  08 02 03 07 0000 026 By product distillation - advances - R.1308/13, Art.52  08 02 03 07 0000 032 Crisis distillation - advances - R.1308/13, Art.219(1); R.2020/592, Art.3; R.2020/1275; R.2021/95  08 02 03 07 0000 034 Aid for crisis storage of wine - advances - R.1308/13, Art.219(1); R.2020/592, Art.4; R.2020/1275; R.2021/95	The Budget code "{{arg0}}" is not valid. It should be related to a WINE sub-sector (15 digits sub-items that start by 08 02 03 07) presents in the EAGF outside CAP Strategic Plan nomenclature for this Financial year.
ACA_XML_460	ERROR	Validate that Budget codes in Advances EAGF Wine above 5 Million are also reported in Advances EAGF	The Budget code "{{arg0}}" is not reported in 'Advances EAGF'

# Advances EAFRD 2023-2027 in XML (Annex 4(d))

(Document type = ACA.ANDE)

Code	Severity	Description	Error Message		
ACA_XML_500	ERROR	Validate Budget codes in Advances EAFRD 2023-2027	The Budget code "{{arg0}}" is not valid.  It should be related to an EAFRD Type of Intervention (12 digits) defined in the EAFRD inside CAP Strategic Plan nomenclature for this Financial Year		

ACA_XML_510	ERROR		For Budget Code {{0}}, Advances EAFRD 2023-2027 cannot be declared
		articles 75(INSTAL), 76(RISK) and 78(KNOW)	for articles 75(INSTAL), 76(RISK) and 78(KNOW)

## Financial Instruments in XML (Annex 5(d))

(Document type = ACA.FIN)

Code	Severity	Description	Error Message		
ACA_XML_700	ERROR	Validate Budget codes in Financial Instrument	The Budget code "{{arg0}}" is not valid.  It should be related to an EAFRD Type of Intervention (12 digits) defined in the EAFRD inside CAP Strategic Plan nomenclature for this Financial Year		
ACA_XML_710	ERROR	Validate that Financial Instruments – EAFRD Contribution are not declared for articles 70(ENVCLIM), 71(ANC) and 72(ASD)	For Budget Code {{0}}, Financial Instruments — EAFRD Contribution cannot be declared for articles 70(ENVCLIM), 71(ANC) and 72(ASD)		
ACA_XML_720	ERROR	Validate in Financial Instruments – EAFRD Contribution, that for each Type of Intervention reported, at least one Intervention/PUA is financed by Financial Instruments in the linked CSP	Type of Intervention {{0}}, is not financed by Financial Instrument in the linked CSP		

## Financial Instruments – Public Expenditure in XML (for FY 2024 onwards)

(Document type = ACA.PUB)

Code	Severity	Description	Error Message		
ACA_XML_800	ERROR	Validate that combination Budget code and Funding agreement code is unique	In the table Financial Instruments, the combination of Budget code "{{arg0}}" and Funding agreement code "{{arg0}}" is not unique		

ACA_XML_810	ERROR	Validate Funding Agreement (if not available in the Annual Accounts of the Coordinating Body, Funding Agreements should be retrieved from the Q3 DoE)	Funding Agreement code "{{arg0}}" is not valid		
ACA_XML_840	ERROR	Validate that Budget codes reported in Financial Instruments – Public Expenditure are financed by Financial Instrument in the linked CSP	Instruments – Public Expenditure is not financed by Financial Instrument in		

Financial Instruments – Funding Agreement in XML (for FY 2024 onwards)

(Document type = ACA.FA)

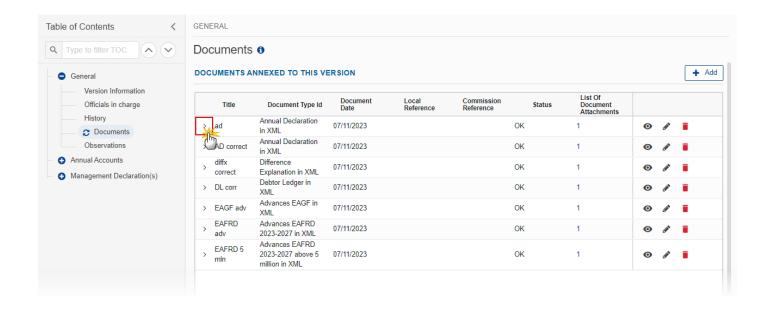
Code	Severity	Description			Error Message			
ACA_XML_900	ERROR	Validate that Agreement code		Funding que		Funding (0}}" is not u	Agreement inique	code

# Consult an uploaded XML document

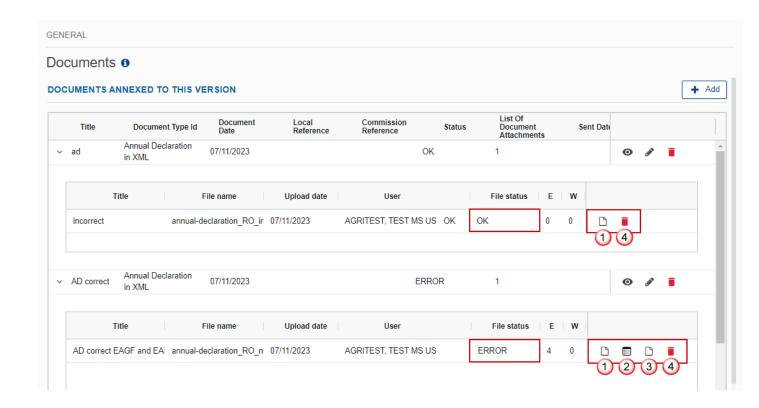
Note

For each XML file displayed on the screen, the number of Errors (**E**) and Warnings (**W**) that occurred during the execution of the XML business rules validation will be displayed.

1. Click on the arrow to consult the details of the uploaded document:



#### The file details now appear:



- 2. Different actions are possible based on the File Status (**OK** or **ERROR**):
- (1) View the file.

- (2) View the list of Errors and Warnings detected in the file. In case of Warnings only, the File Status will be OK.
- (3) View the file with the Errors and Warnings on the corresponding lines.
- (4) Delete the file. This feature is useful if a file is used for testing purposes or to delete a file with errors.

#### **Observations**

This section is used to provide any relevant information to the Annual Accounts. It can be used as a type of 'chat' between the Member State and Commission.

All Users who have Read permission on the Annual Accounts will be able to read all Observations in the conversation.

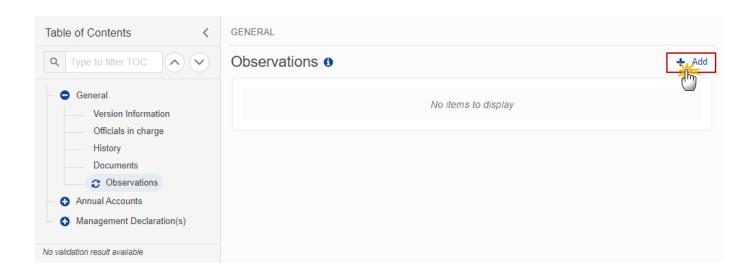
Note

All Users who have Update permission on the Annual Accounts will be able to send an observation and participate in the conversation.

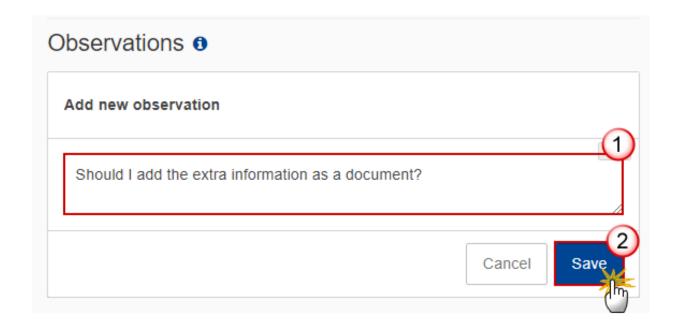
All observations are kept against the specific version of the Annual Accounts.

The observation is added below the Observations box and includes the username, the date and time of the post.

1. Click on the ADD button to add an observation:



The Add new observation screen appears:

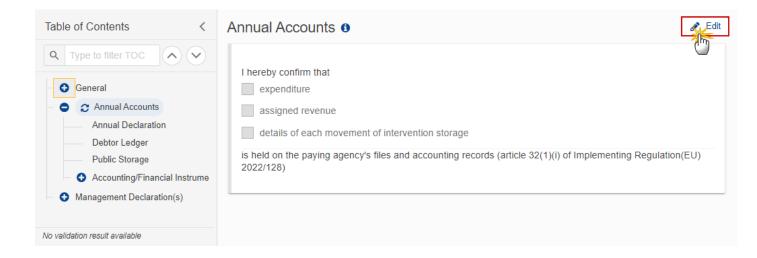


- **2.** Enter the following:
- (1) Enter an observation.
- (2) Click on ADD to save the information.

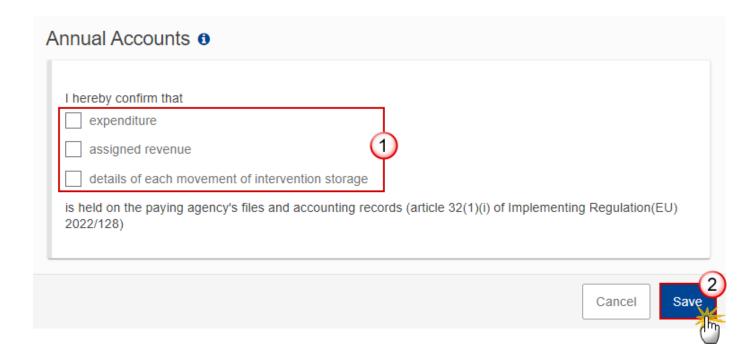
#### **Annual Accounts**

NOTE The Annual Accounts section has to be edited and signed once all data have been inserted through the XML files

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



The Edit details pop-up window appears:

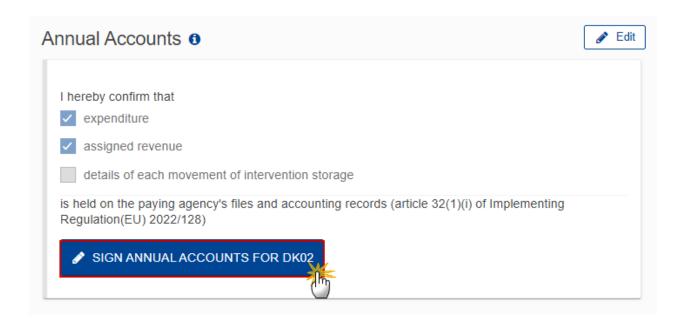


- 2. Select the following:
- (1) Tick the box(es) for the desired option(s).
- (2) Click on SAVE to save the information and sign the Annual Accounts.

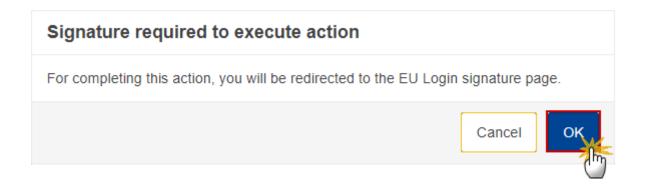
**R**EMARK

To sign the Annual Accounts section, the User must have the role of **MS Paying Agency** with **Update** rights (**MSPAu**).

3. Click on the SIGN ANNUAL ACCOUNTS button to sign the Annual Accounts:



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

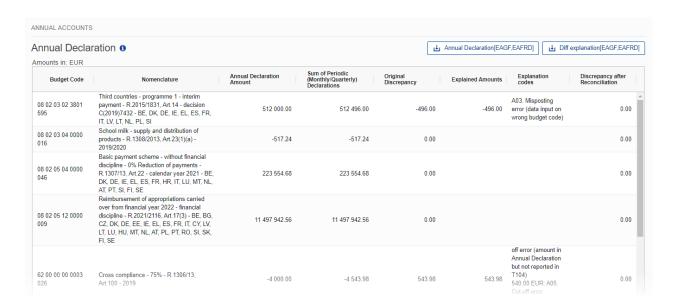


**REMARK** 

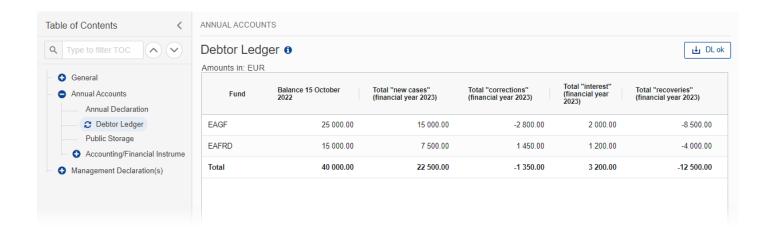
When the form is updated or when a document (XML or non-XML) is uploaded or deleted, the Annual Accounts signature is revoked and the User will have to sign again.

### **Annual Declaration**

Data are populated from the XML file(s) upload:



# **Debtor Ledger**

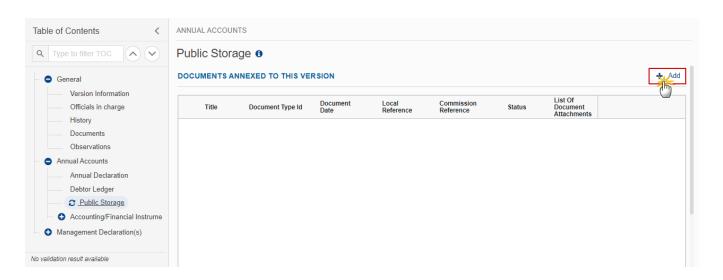


# **Public Storage**

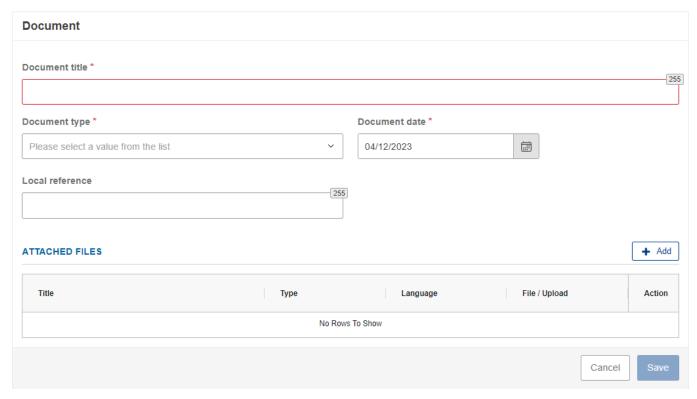
Note

The Public Storage document type can be either uploaded here or from the General>Documents section.

1. Click on the ADD button to add a Public Storage document type:



The Add document pop-up window appears:



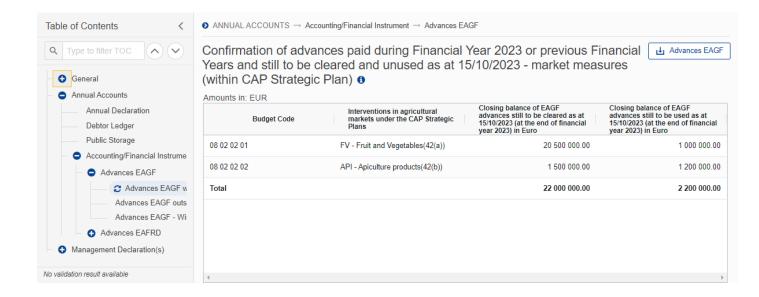
2. Follow instructions on how to upload and send documents <u>here</u>.

# **Accounting/Financial Instrument**

### **Advances EAGF**

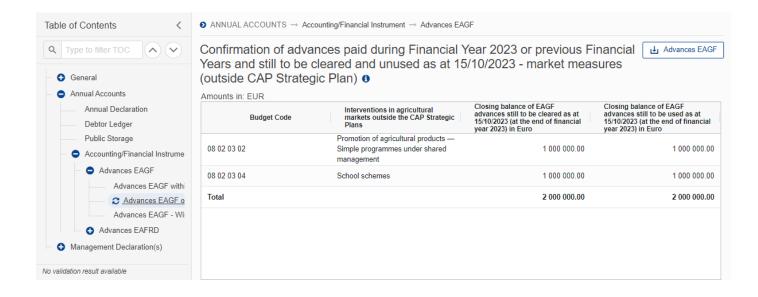
## Advances EAGF within CAP Strategic Plan

Note Confirmation of advances paid during Financial Year YYYY or previous Financial Years and still to be cleared and unused as at 15/10/YYYY - market measures (within CAP Strategic Plan).



### Advances EAGF outside CAP Strategic Plan

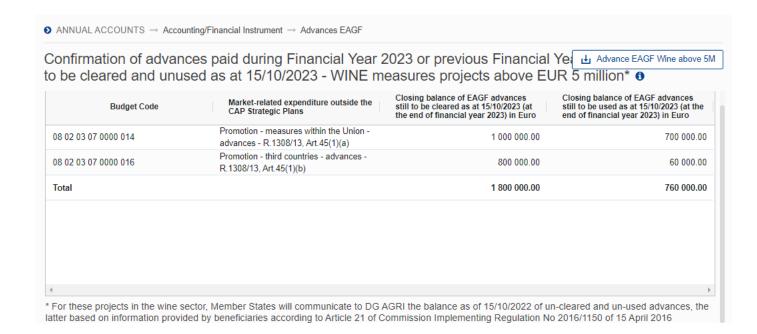
Note Confirmation of advances paid during Financial Year YYYY or previous Financial Years and still to be cleared and unused as at 15/10/YYYY - market measures (outside CAP Strategic Plan).



### Advances EAGF - Wine above 5 Million - Outside CAP Strategic Plan

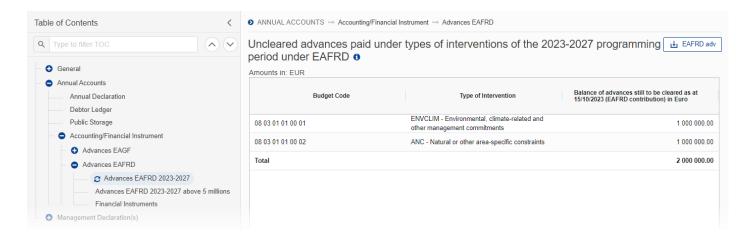
Note

Confirmation of advances paid during Financial Year YYYY or previous Financial Years onwards and still to be cleared and unused as at 15/10/YYYY - WINE measures projects above EUR 5 million.



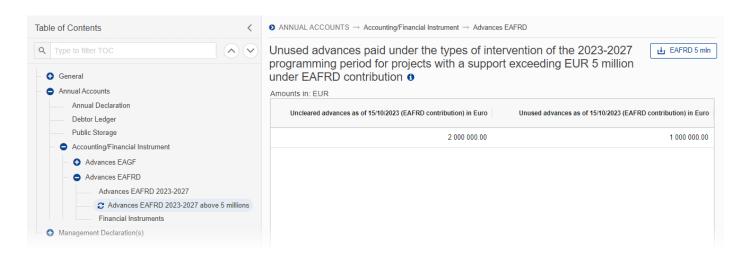
#### **Advances EAFRD**

#### Advances EAFRD 2023-2027



#### Advances EAFRD 2023-2027 above 5 millions

Data are populated from the XML file upload:



#### Financial Instruments

#### **EAFRD Contribution**



**REMARK** 

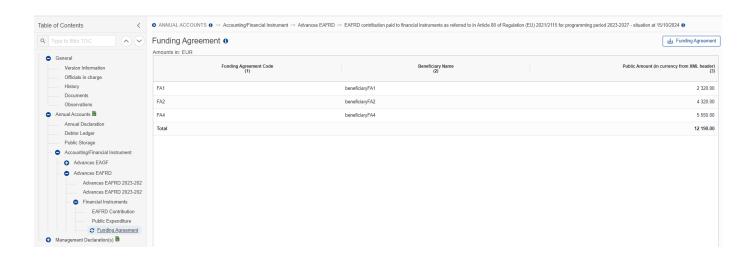
Column (3) Total cumulated fund capital declared by the Paying Agency to the European Commission in the quarterly Declarations since 01/01/2023 (Total public including EAFRD and National) doesn't apply anymore for FY >=2024.<zq

### Public Expenditure (Starting FY 2024 onwards)



### Funding Agreement (Starting FY 2024 onwards)

Data retrieved automatically from EAFRD DoE but can be updated from the XML file upload:

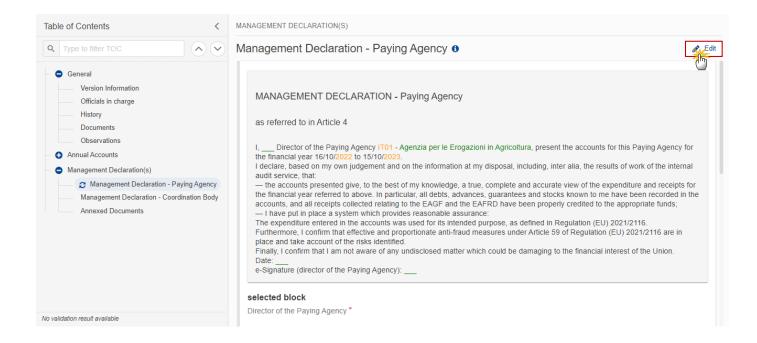


The funding Agreement information should be provided per CAP Plan/CCI number. For Belgium, it should be available in both Annual Accounts (Flanders and Wallonia). However, in case there is more than one Paying Agency in the respective MS, the 'Funding Agreement' will be available only in the Accounts of the Paying Agency, performing the functions of Coordinating Body as specified below: **GERMANY DE01 REMARK SPAIN ES18 FRANCE** FR19 **ITALY** IT01 **ROMANIA RO01** The Funding Agreement information will be retrieved automatically from EAFRD DoE, but MS can upload an XML file in Annual Accounts to update them.

# **Management Declaration(s)**

## Management Declaration – Paying Agency

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



# The Edit details pop-up window appears:

selected block  Director of the Paying Agency *  10  Code of the Paying Agency *  1701  Name of the Paying Agency *  Agenzia per le Erogazioni in Agricoltura  1	agement Declaration - Paying Agency •	
Name of the Paying Agency*  Agenzia per le Erogazioni in Agricoltura  i.that payments are legal and regular in relation to: expenditure incurred and payments made:  - for support schemes under Regulation (EU) No 1307/2013 in respect to calendar year 2022 and before;  - as regards measures implemented until 31 December 2022 under Regulations (EU) No 228/2013, (EU) No 229/2013, (EU) No 1308/2013 and (EU) No 1144/2014;  - for aid schemes referred to in Article 5(6), first subparagraph, point (c), and Article 5(7) of Regulation (EU) 2021/2117 in relation to expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1308/2013 after 31 December 2022 and until the end of those aid schemes;  - and as regards the EAFRD, in relation to expenditure incurred by the beneficiaries and payments made by the paying agency in the framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013;  ii that the governance systems as referred to in Article 9(3), first subparagraph, point (d)(ii), of Regulation (EU) 2021/2116 are functioning properly and ensure that the expenditure was made in accordance with Article 37 of that Regulation;  iii.on the quality and reliability of the reporting system and of data on indicator as regards types of interventions referred to in Regulation (EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.		
Agenzia per le Erogazioni in Agricoltura  i.that payments are legal and regular in relation to: expenditure incurred and payments made:  - for support schemes under Regulation (EU) No 1307/2013 in respect to calendar year 2022 and before;  - as regards measures implemented until 31 December 2022 under Regulations (EU) No 228/2013, (EU) No 1308/2013 and (EU) No 1144/2014;  - for aid schemes referred to in Article 5(6), first subparagraph, point (c), and Article 5(7) of Regulation (EU) 2021/2117 in relation to expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1308/2013 after 31 December 2022 and until the end of those aid schemes;  - and as regards the EAFRD, in relation to expenditure incurred by the beneficiaries and payments made by the paying agency in the framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013;  ii.that the governance systems as referred to in Article 9(3), first subparagraph, point (d)(ii), of Regulation (EU) 2021/2116 are functioning properly and ensure that the expenditure was made in accordance with Article 37 of that Regulation;  iii.on the quality and reliability of the reporting system and of data on indicator as regards types of interventions referred to in Regulation (EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.		
<ul> <li>- for support schemes under Regulation (EU) No 1307/2013 in respect to calendar year 2022 and before;</li> <li>- as regards measures implemented until 31 December 2022 under Regulations (EU) No 228/2013, (EU) No 229/2013, (EU) No 1308/2013 and (EU) No 1144/2014;</li> <li>- for aid schemes referred to in Article 5(6), first subparagraph, point (c), and Article 5(7) of Regulation (EU) 2021/2117 in relation to expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1308/2013 after 31 December 2022 and until the end of those aid schemes;</li> <li>- and as regards the EAFRD, in relation to expenditure incurred by the beneficiaries and payments made by the paying agency in the framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013;</li> <li>ii.that the governance systems as referred to in Article 9(3), first subparagraph, point (d)(ii), of Regulation (EU) 2021/2116 are functioning properly and ensure that the expenditure was made in accordance with Article 37 of that Regulation;</li> <li>iii. on the quality and reliability of the reporting system and of data on indicator as regards types of interventions referred to in Regulation (EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.</li> <li>Overpayments to beneficiaries were prevented and the recovery of undue amounts has been instigated based on the verification of all necessary information.</li> </ul>	(2)	
<ul> <li>- as regards measures implemented until 31 December 2022 under Regulations (EU) No 228/2013, (EU) No 229/2013, (EU) No 1308/2013 and (EU) No 1144/2014;</li> <li>- for aid schemes referred to in Article 5(6), first subparagraph, point (c), and Article 5(7) of Regulation (EU) 2021/2117 in relation to expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1308/2013 after 31 December 2022 and until the end of those aid schemes;</li> <li>- and as regards the EAFRD, in relation to expenditure incurred by the beneficiaries and payments made by the paying agency in the framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013;</li> <li>ii.that the governance systems as referred to in Article 9(3), first subparagraph, point (d)(ii), of Regulation (EU) 2021/2116 are functioning properly and ensure that the expenditure was made in accordance with Article 37 of that Regulation;</li> <li>iii.on the quality and reliability of the reporting system and of data on indicator as regards types of interventions referred to in Regulation (EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.</li> <li>Overpayments to beneficiaries were prevented and the recovery of undue amounts has been instigated based on the verification of all necessary information.</li> </ul>	i.that payments are legal and regular in relation to: expenditure incurred and payments made:	
1308/2013 and (EU) No 1144/2014;  - for aid schemes referred to in Article 5(6), first subparagraph, point (c), and Article 5(7) of Regulation (EU) 2021/2117 in relation to expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1308/2013 after 31 December 2022 and until the end of those aid schemes;  - and as regards the EAFRD, in relation to expenditure incurred by the beneficiaries and payments made by the paying agency in the framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013;  ii.that the governance systems as referred to in Article 9(3), first subparagraph, point (d)(ii), of Regulation (EU) 2021/2116 are functioning properly and ensure that the expenditure was made in accordance with Article 37 of that Regulation;  iii.on the quality and reliability of the reporting system and of data on indicator as regards types of interventions referred to in Regulation (EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.  Overpayments to beneficiaries were prevented and the recovery of undue amounts has been instigated based on the verification of all necessary information.	- for support schemes under Regulation (EU) No 1307/2013 in respect to calendar year 2022 and before;	
expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1308/2013 after 31 December 2022 and until the end of those aid schemes;  - and as regards the EAFRD, in relation to expenditure incurred by the beneficiaries and payments made by the paying agency in the framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013;  ii.that the governance systems as referred to in Article 9(3), first subparagraph, point (d)(ii), of Regulation (EU) 2021/2116 are functioning properly and ensure that the expenditure was made in accordance with Article 37 of that Regulation;  iii.on the quality and reliability of the reporting system and of data on indicator as regards types of interventions referred to in Regulation (EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.  Overpayments to beneficiaries were prevented and the recovery of undue amounts has been instigated based on the verification of all necessary information.		
framework of the implementation of rural development programmes pursuant to Regulation (EU) No 1305/2013;  ii.that the governance systems as referred to in Article 9(3), first subparagraph, point (d)(ii), of Regulation (EU) 2021/2116 are functioning properly and ensure that the expenditure was made in accordance with Article 37 of that Regulation;  iii.on the quality and reliability of the reporting system and of data on indicator as regards types of interventions referred to in Regulation (EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.  Overpayments to beneficiaries were prevented and the recovery of undue amounts has been instigated based on the verification of all necessary information.	expenditure incurred and payments made for operations implemented pursuant to Regulation (EU) No 1308/2013 after 31 Decem	
functioning properly and ensure that the expenditure was made in accordance with Article 37 of that Regulation;  iii.on the quality and reliability of the reporting system and of data on indicator as regards types of interventions referred to in Regulation (EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.  Overpayments to beneficiaries were prevented and the recovery of undue amounts has been instigated based on the verification of all necessary information.		the
(EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance with the applicable governance systems.  Overpayments to beneficiaries were prevented and the recovery of undue amounts has been instigated based on the verification of all necessary information.		(
necessary information.	(EU) 2021/2115 and that the expenditure matches the corresponding reported output and that it has been effected in accordance	
reservations on reservations on reservations with comments		of all
16 Teservations O no reservations with comments	reservations	

# **2.** Enter or select the following:

- (1) Enter the name for Director of the Paying Agency.
- (2) Enter the Name of the Paying Agency.
- (3) Tick the box(es) for the desired option(s).

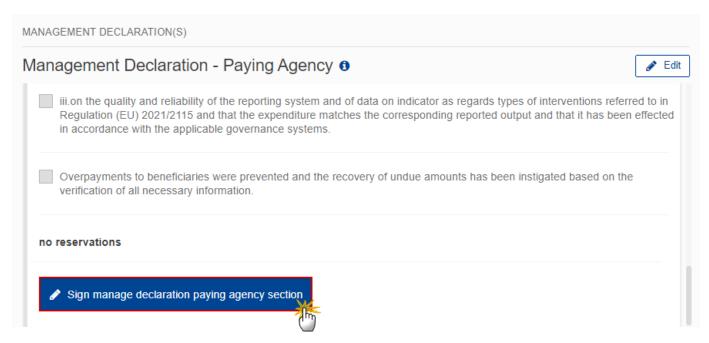
If the option 'reservations' or 'no reservations with comments' is checked, the User has to insert the relevant information in the field "comments".

(4) Click on SAVE to save the information and sign the Management Declaration.

**REMARK** 

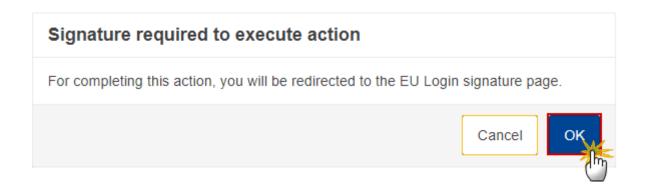
To sign the Management Declaration Paying Agency, the User must have the role of **MS Paying Agency** with **Update** rights (**MSPAu**).

3. Click on the Sign manage declaration paying agency section button to sign the Management Declaration:



The Management Declaration of the PA should be signed with the credentials of the PA Director.

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



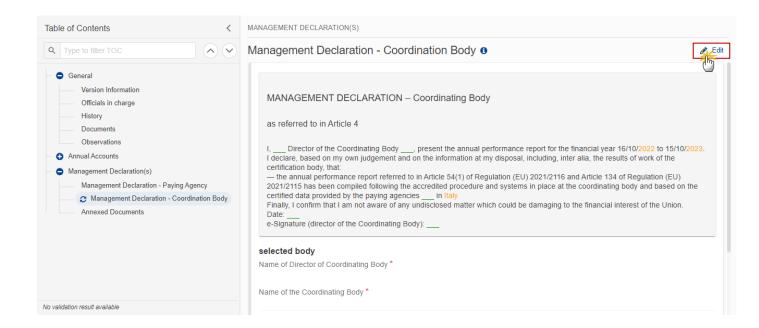
**R**EMARK

When the form is updated, the Management Declaration Paying Agency signature is revoked and the User will have to sign again.

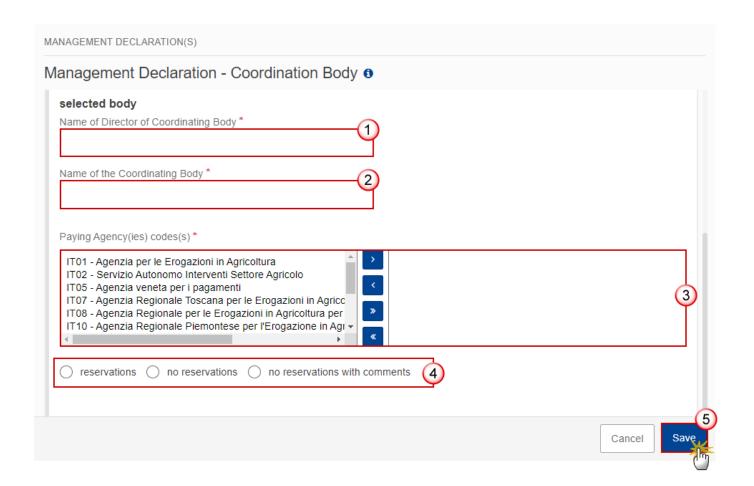
# Management Declaration – Coordination Body

	The encoding of the <b>Management Declaration - Coordination Body</b> will have to be executed only by Member States with Coordinating Body and in the Annual Accounts created for the following Paying Agencies:
	BE02
NOTE	DE01
	ES18
	FR19
	ITO1
	RO01

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



The Edit details pop-up window appears:



- 2. Enter or select the following:
- (1) Enter the Name of Director of Coordinating Body.
- (2) Enter the Name of the Coordinating Body.
- (3) Select the Paying Agency(ies) code(s).
- (4) Tick the box(es) for the desired option(s).

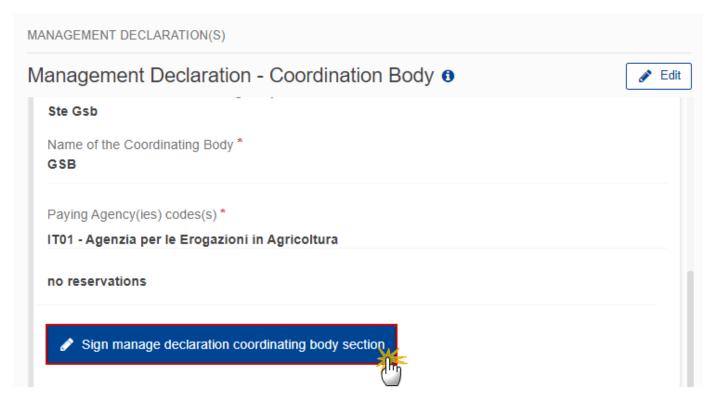
If the option 'reservations' or 'no reservations with comments' is checked, the User has to insert comments.

(5) Click on SAVE to save the information and sign the Management Declaration.

**REMARK** 

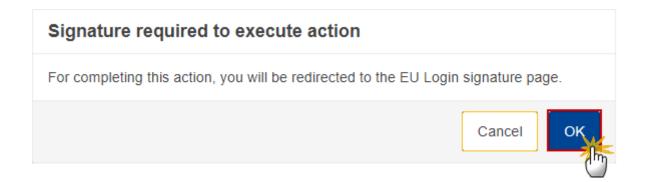
To sign the Management Declaration Coordinating Body, the User must have the role of **MS Coordination Body** with **Update** rights (**MSCBu**).

3. Click on the Sign Manage Declaration Coordinating Body Section button to sign the Management Declaration:



The Management Declaration of the CoB should be signed with the credentials of the Director of the Coordinating Body.

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



**REMARK** 

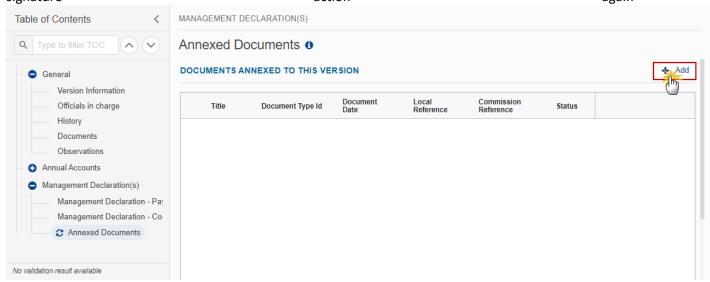
When the form is updated, the Management Declaration Coordinating Body signature is revoked and the User will have to sign again.

### **Annexed Documents**

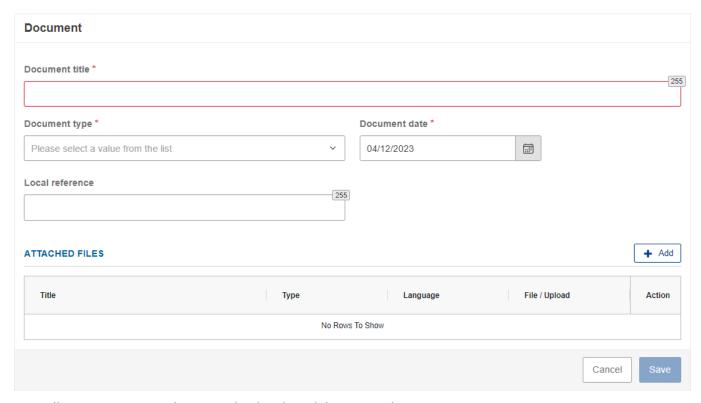
Click on the ADD button to add Management Declaration annexed documents (they can also be uploaded from the section General > Documents). These annexed documents should be uploaded before the signature of the Management Declaration(s) to avoid the signature to be revoked and to avoid doing the signature

action

again



The Add document pop-up window appears:



5. Follow instructions on how to upload and send documents <u>here</u>.

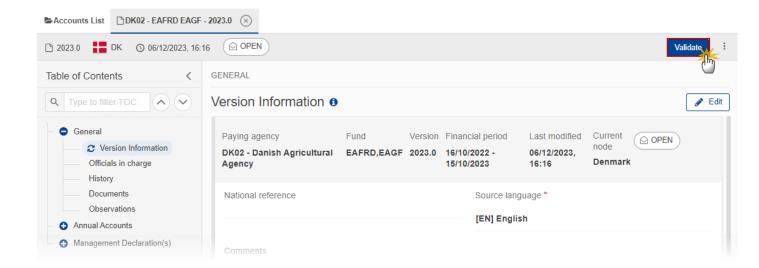
# **Validate the Annual Accounts**

REMARK

The Annual Accounts can be validated **at any time**, when the current version is in status **OPEN** and resides at the User's Node.

To validate the Annual Accounts, the User must have the role of MS Paying Agency or MS Coordination Body with Update or Send rights (MSPAu/s or MSCBu/s).

Click on the VALIDATE button to validate the Annual Accounts:



**R**EMARK

An **Error** will block you from sending the Annual Accounts. The error(s) should be resolved and the Annual Accounts must be revalidated. Note that a **WARNING** does not block you from sending the Annual Accounts, but highlits issues to be considered, and if applicable – resolved.

The system validates the following information:

Code	Severity	Validation Rule
001	WARNING	Validate that at least one official in charge of the Member State exists.
004	ERROR	Validate that all integral documents have at least one attachment with a length > 0.
005	ERROR	Validate that no XML documents are in status ERROR
006	ERROR	Validate that at least one budget code has been declared for EAFRD in the Annual Declaration in the first Annual Account version (YYYY.0) of each Financial Year
007	ERROR	Validate that at least one confirmation option (article 32(1)(i) of Implementing Regulation (EU) 2022/128) is ticked
008	WARNING	Validate that 'assigned revenues' confirmation option (article 32(1)(i) of Implementing Regulation (EU) 2022/128) is ticked if EAGF expenditure

		have been declared
009	WARNING	Validate that 'details of each movement of intervention storage' confirmation option (article 32(1)(i) of Implementing Regulation (EU) 2022/128) is ticked. if the public storage has been declared
010	WARNING	Validate the Annual Accounts chapter is signed (Warning in lower node)
011	ERROR	Validate that the Difference amounts is explained for each Budget code. (this rule doesn't apply to UK)
012	ERROR	Validate that Budget codes in 'Advances EAGF Wine above 5 Million outside CAP Plan' are also reported in 'Advances EAGF outside CAP Plan' and that the 'Closing balance of EAGF advances still to be cleared' in 'Advances EAGF Wine above 5 Million outside CAP Plan' are <= than the 'Closing balance of EAGF advances still to be cleared' in 'EAGF Advances Outside CAP plan'
014	ERROR	Validate that Uncleared Advances EAFRD 2023-2027 above 5 million are lower or equal than the sum of Uncleared Advances EAFRD 2023-2027
015	ERROR	Validate when first working version, that the deadline date for submission of the Annual Accounts has not been passed. (Warning – this rule is reexecuted during send Action)
016	ERROR	Validate, for each Type of Intervention declared in the Financial Instrument – EAFRD Contribution, that there is at least one Budget Code related to this type declared in Financial Instruments – Public Expenditure
017	ERROR	Validate for each Type of Intervention, that the sum of Total Cumulative declared in column (5) of the Financial Instruments — Public Expenditure is higher or equal than the Total Cumulative declared in column (4) of the Financial Instrument — EAFRD Contribution, for this Type
018	ERROR	Validate that the Type of intervention related to the Budget Codes declared in Financial Instruments – Public Expenditure is also declared in the Financial Instrument – EAFRD Contribution
020	ERROR	Validate the Annual Accounts chapter is signed (Error in highest node. this rule should be also executed during 'Send to EC' action)
030	ERROR	Validate that all mandatory information related to the Management Declaration of the Paying Agency have been filled

035	ERROR	Validate that all mandatory information related to the Management Declaration of the Coordinating Body have been filled, if applicable
040	WARNING	Validate that the Management Declaration of the Paying Agency is signed (Warning in lower node)
050	ERROR	Validate that the Management Declaration of the Paying Agency is signed (Error in highest node. this rule should be also executed during 'Send to EC' action)
060	WARNING	Validate that the Management Declaration of the Coordinating Body is signed (Warning in lower node), if applicable
070	ERROR	Validate that the Management Declaration of the Coordinating Body is signed (Error in highest node. this rule should be also executed during 'Send to EC' action), if applicable

An example of a validation window:

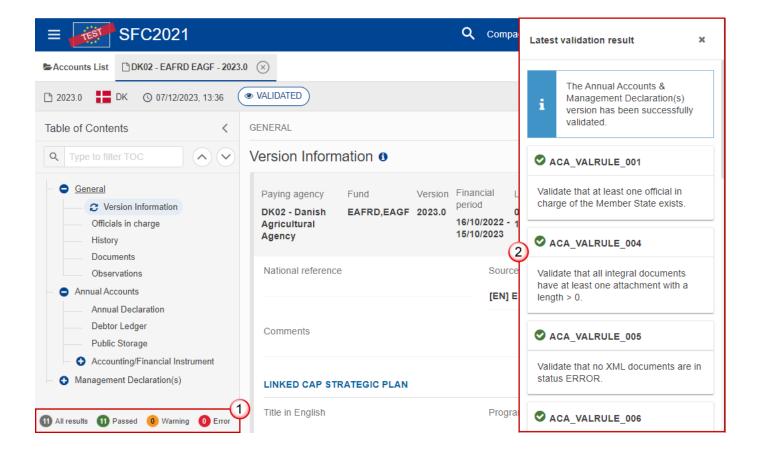
### Latest validation result

×



The Annual Accounts & Management Declaration(s) version has been successfully validated.

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



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 Annual Accounts becomes VALIDATED.

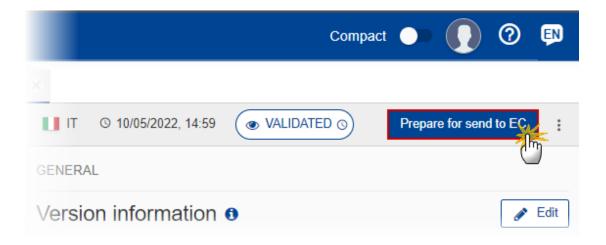
# Prepare the Annual Accounts for send to EC

**R**EMARK

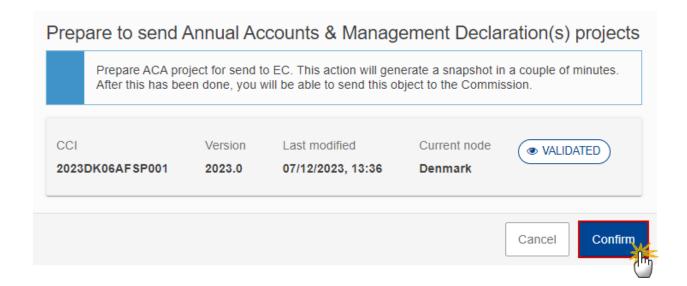
The Prepare for Send can occur when a User on the **highest MS Node** wants to indicate that the Annual Accounts version can be prepared for sending to the Commission, once the **Validation Errors** have been removed and the status is **Validated** or **Sent**.

To prepare the send of the Annual Accounts, the User must have the role of MS Paying Agency or MS Coordination Body with Update or Send rights (MSPAu/s or MSCBu/s).

1. Click on the PREPARE FOR SEND TO EC button to prepare to send the Annual Accounts to the Commission:



The system will ask you to confirm the send action:



#### 2. Click on **CONFIRM** to confirm.

The status of the Annual Accounts is set to **Preparing for Send to EC**.

**REMARK** 

When on the highest MS node, a 'Snapshot' document will be available in the **DOCUMENTS** section so that the sender can first verify what will be sent to the Commission.

## **Send the Annual Accounts**

In order to send to EC the first version YYYY.0 of an Annual Accounts for a given financial year, the Declaration period should be open. Users cannot create/send this first version after the end of the Declaration period (= Submission deadline), MS will have to send an extension letter to EC (from a different SFC2021 menu because the letter could be also related to APR and CBR), and EC will have to extend this Declaration period for this MS only (for the relevant documents).

In case this first version is returned by EC for revision, User can submit a new version even after the end of the Declaration period (= submission deadline = 15/02/YYYY+1)

**REMARK** 

The Annual Accounts can only be sent once the **Validation Errors** have been removed and the status is **READY TO SEND** or **SENT**.

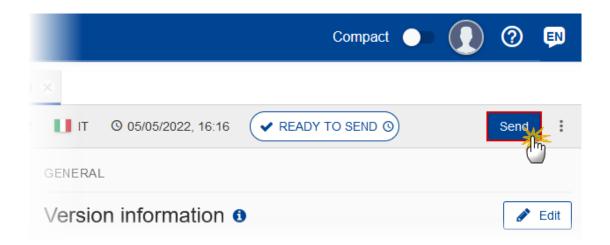
The "4 eyes principle" must be respected. Therefore, the User sending must be different from the User who last validated.

To send the Annual Accounts version, the User must have the role of MS Paying Agency or MS Coordination Body with Update and Send rights (MSPAu/s or MSCBu/s).

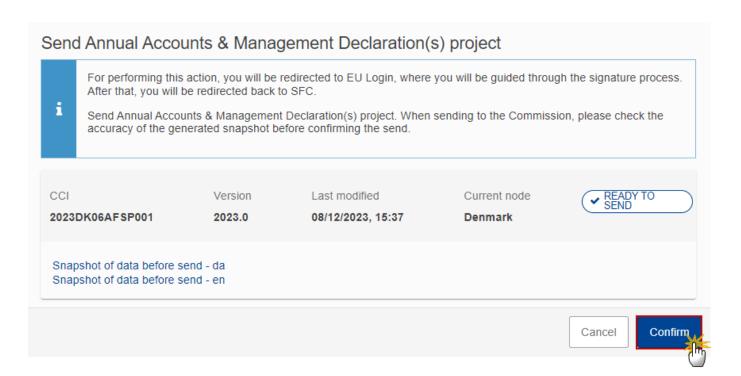
If a MS has a Coordinating Body, only Users with the **MSCB** role can perform the send action.

If a MS doesn't have a Coordinating Body, only Users with the **MSPA** role can perform the send action.

1. Click on the SEND button to send the Annual Accounts to the Commission or to the upper Node:



The system will ask you to confirm the send action:



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

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

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:

#### **R**EMARK

- A version containing the untranslated content with the template in the Source language.
- When the Source language is different from English, a version containing the untranslated content with the template in English.
- When the Source language is different from English, a version containing a machine translation of the content in English with the template in English.

# Request for Revised Annual Accounts by MS

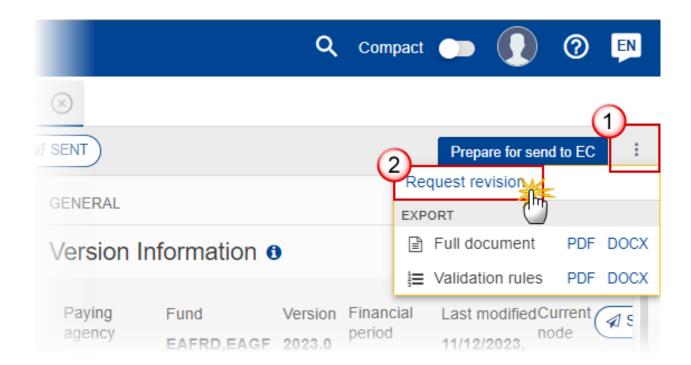
The Annual Accounts can only be revised by MS when a lower Node exists and the status is **Sent** (to a higher MS node), **Open, Validated, Ready to Send** or **Revision Requested by MS**.

#### **R**EMARK

This action can be used when a User wants to request a revision for the Annual Accounts version sent by the Member State/Region because it is incomplete or incorrect.

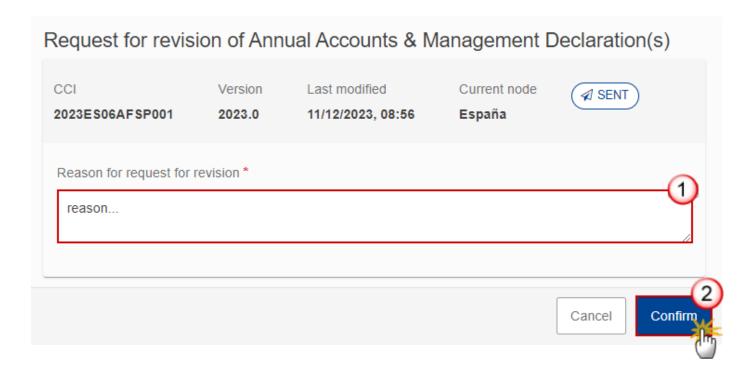
To request a revised Annual Accounts version, the User must have the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu).

Follow the steps to request for revised Annual Accounts by MS:



- **1.** Select the following:
- (1) Select the icon with 3 vertical dots.
- (2) Click on the REQUEST REVISION button to request revision from the lower Node.

The system will ask you to confirm the request for revision:



- **1.** Enter the following:
- (1) Enter the *Reason* in the text box provided.
- (2) Click on **CONFIRM** to save the information.

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

## **Delete the Annual Accounts**

The Annual Accounts can only be deleted when:

it resides on the owner Node

the status is Open, Validated or Ready to Send or Revision requested by MS

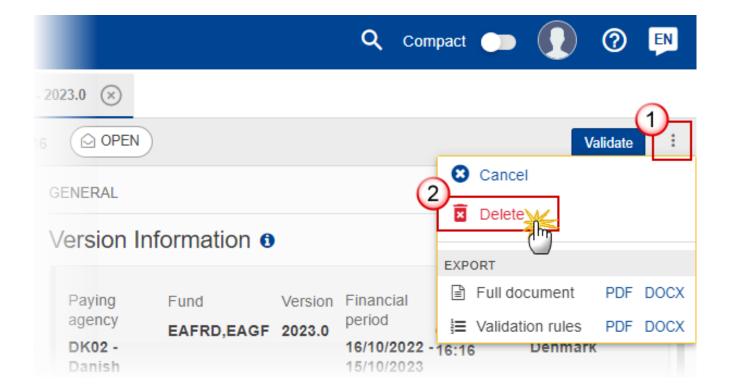
it has never been sent to the Commission before

it has no sent documents attached.

To delete the Annual Accounts, the User must have the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu).

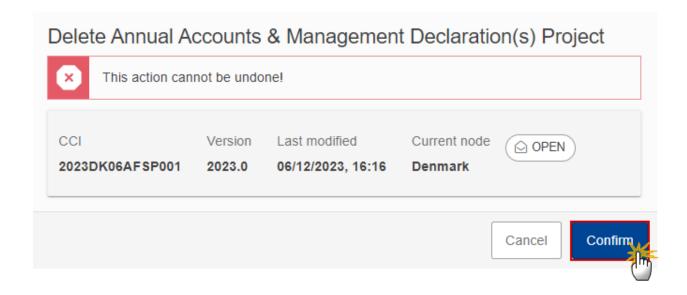
The delete is a physical delete and cannot be recovered!

Follow the steps to remove the Annual Accounts from the system:



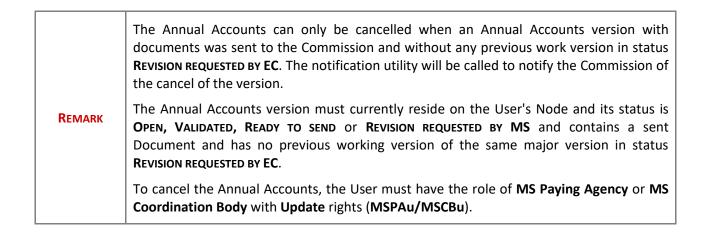
- **1.** Select the following:
- (1) Select the icon with 3 vertical dots.
- (2) Click on the **DELETE** button to remove the Annual Accounts from the system.

The system will ask you to confirm the delete action:

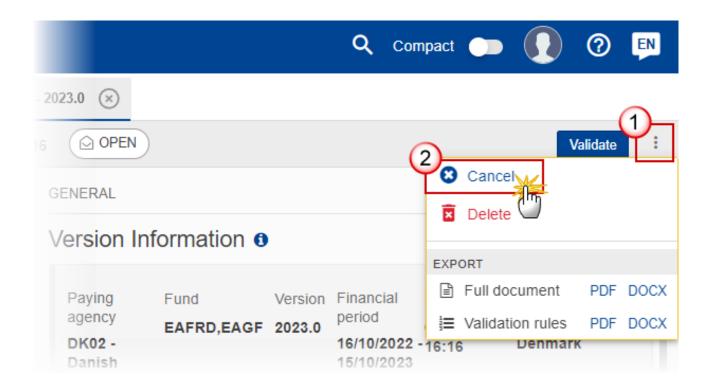


2. Click on CONFIRM to confirm or click on CANCEL to return to the Annual Accounts.

### **Cancel the Annual Accounts**

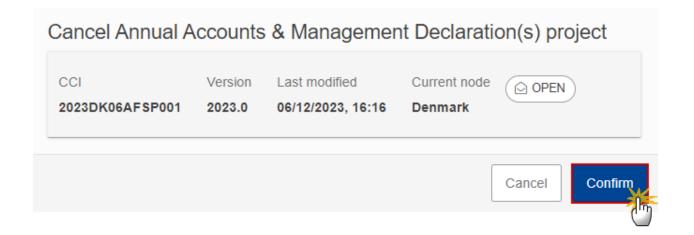


Follow the steps to cancel the Annual Accounts from the system:



- 1. Select the following:
- (1) Select the icon with 3 vertical dots.
- (2) Click on the CANCEL button to cancel the Annual Accounts from the system.

The system will ask you to confirm the cancel action:



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

On success, the status of the Annual Accounts will be changed to **CANCELLED**.

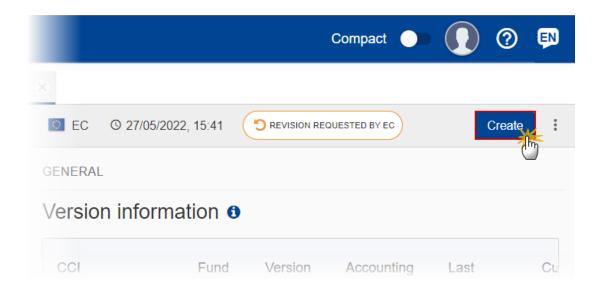
### Create a New Version of the Annual Accounts

REMARK

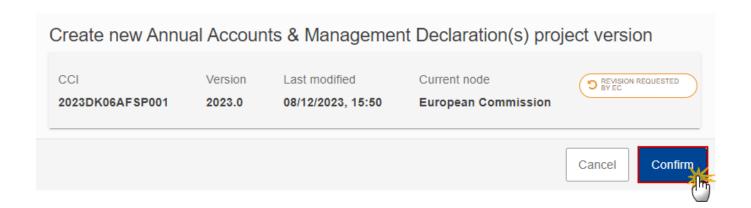
A new version of the Annual Accounts can only be created when the last version is in status **Revision requested by EC** 

To create a new version of the Annual Accounts, the User must have the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu).

1. Click on the CREATE button to create a new version of the Annual Accounts:



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



2. Click on CONFIRM to confirm. Click on CANCEL to return to the Annual Accounts.

On success, a new version of the Annual 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**.