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## **Irrecoverable Amounts (IGJ, ETC, EMFF, IPACB & FEAD)**

### **PURPOSE OF THIS FUNCTIONALITY**

This document describes the specifications of the use-cases related to the Irrecoverable Amounts procedures as described in the Commission Delegated Regulation (EU) 2016/568 for IGJ, ETC and EMMF and in Commission Delegated Regulation (EU) 2016/1986 for FEAD. The same rules apply to IPA-CB cf. Article 46(6) of the IPA Implementing Regulation.

Each year from 2017 until and including 2025, the Member State shall submit to the Commission the Irrecoverable Amounts by 15 February with regard to the previous Accounting Years. (Ex. In 2017 before 15/02 2017, the MS shall submit the Irrecoverable Amounts with regard to Accounting Years <= 2015 which covers period 01/01/2014-30/06/2016)

### **CONCERNED FUNDS**

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

### **USER ROLES AND PERMISSIONS NEEDED**

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

### **BEFORE YOU START, CHECK THAT...**

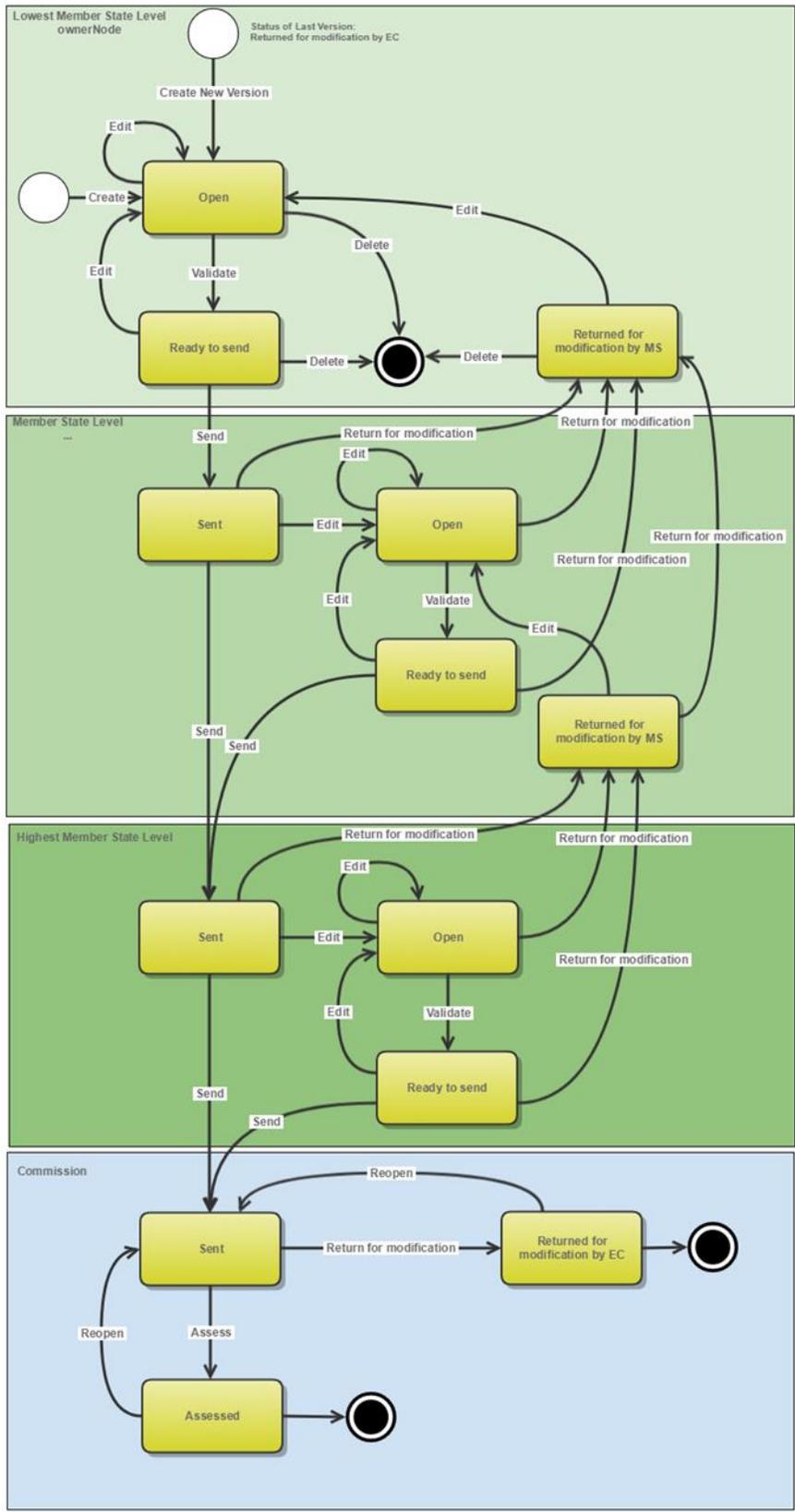
The Irrecoverable Amounts IGJ/ETC, EMFF, IPACB, FEAD have been sent to the Commission: The status is set to '**SENT**'

## **Workflow**

This section shows the lifecycle to create and manage the Irrecoverable Amounts for IGJ/ETC & EMFF, IPACB, FEAD.

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

# Irrecoverable Amounts State Diagram



## Documents

### *Document Types*

The following document types will be foreseen:

<b>Description</b>	<b>Internal Code</b>	<b>Direction</b>	<b>Integral</b>	<b>System</b>	<b>Required</b>	<b>Non-Integral</b>
Other Commission document	IRA.OC	EC2MS				X
Other Commission internal document	IRA.OI	ECInternal				X
Acknowledgment of receipt	ACK.IRASNT	EC2MS		X	X	
EC observations	IRA.OCO	EC2MS	X			
Final EC assessment	IRA.FEA	EC2MS	X			
EC request for further information	IRA.RFI	EC2MS				X
EC conclusion for reimbursement by the Member State	IRA.CFR	EC2MS				X
EC request to continue the recovery procedure	IRA.RCR	EC2MS				X
EC reply to MS letter to request an extension of the deadline	IRA.FEX	EC2MS				X

### *Upload using Commission/ARES Reference*

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

1. Enter the following information:

- (1) Enter the *Document Type* (if applicable)
- (2) Enter the *Title*
- (3) Enter the *Document Date*
- (4) Enter the *Commission Reference* ARES number

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

- (5) Click [Update](#) or [Update & Send](#) to confirm the action

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

## Hiding Attachments Uploaded from ARES

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

Attached files

LANGUAGE	FILENAME	HIDE CONTENT
German	<a href="#">877616.877618 SNP.PRGSNT Programme Snapshot 2014DE05M9OP001 1.0 de-Programme Snapshot 2014DE05M9OP0</a>	<input type="checkbox"/>
English	<a href="#">875368.875370 PRG.EEVA e-admin 1.xps</a>	<input checked="" type="checkbox"/>



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

## Action Options

1. Login to <https://webgate.ec.europa.eu/sfc2014/frontoffice/ui>
2. To access into the **IRRECOVERABLE AMOUNTS (IGJ/ETC, EMFF, IPACB, FEAD)** section, first click on the **Execution** link (1) in the menu and then on the **Irrecoverable Amounts (IGJ/ETC), (IPA-CB), (EMFF) or (FEAD)** link (2).



# SHARED FUND MANAGEMENT COMMON SYSTEM

Period 2014-2020 (SFC2014)

European Commission » SFC » SFC2014-FO

Strategic planning Programming Application (EGF) Monitoring Commission decision **Execution** Final report (EGF) Audit ▶

- Financial data (IGJ,ETC)
- Financial data (IPA-CB)
- Payment forecast (EMFF)
- Payment forecast (FEAD)
- Forecast of expenditure (EAFRD)
- Payment application (IGJ,ETC)
- Payment application (IPA-CB)
- Payment application (EMFF)
- Payment application (FEAD)
- Quarterly declaration of expenditure (EAFRD)
- Accounts (IGJ,ETC)
- Accounts (IPA-CB)
- Accounts (EMFF)
- Accounts (FEAD)
- Accounts (AMIF,ISF)
- Accounts (EAFRD,EAGF)
- Irrecoverable amounts (2014-2015)
- Irrecoverable Amounts (IGJ,ETC)**
- Irrecoverable amounts (IPA-CB)**
- Irrecoverable Amounts (EMFF)**
- Irrecoverable Amounts (FEAD)**
- Decommitment N+3
- Recovery order

- Choose the Irrecoverable Amounts IGJ/ETC, IPA-CB, EMFF or FEAD version you want from the list in the search screen (1) and click on [Show irrecoverable amounts](#) link (2)

European Commission » SFC » SFC2014-FO » Execution » Irrecoverable Amounts (IGJ,ETC)

Strategic planning Application (EGF) Programming Monitoring Commission decision Exe

Search

CCI  Status

Version  Previous node

Work version  Current node

Title  Decision

CCI	VERSION	TITLE
2014FR16M0OP002	2018.0	Programme Opérationnel FEDER-FSE Auvergne 2014-2020
2014FR16M0OP001	2017.0	Programme Opérationnel FEDER-FSE Aquitaine 2014-2020

A number of Action Options are available:

Filter

General

- Version information
- Officials in charge
- History
- Documents
- Observations
- Annex

**GENERAL**

Version information

Title Programme Opérationnel

CCI 2014FR16M0OP002

Current node European Commission

Programme version 1.3

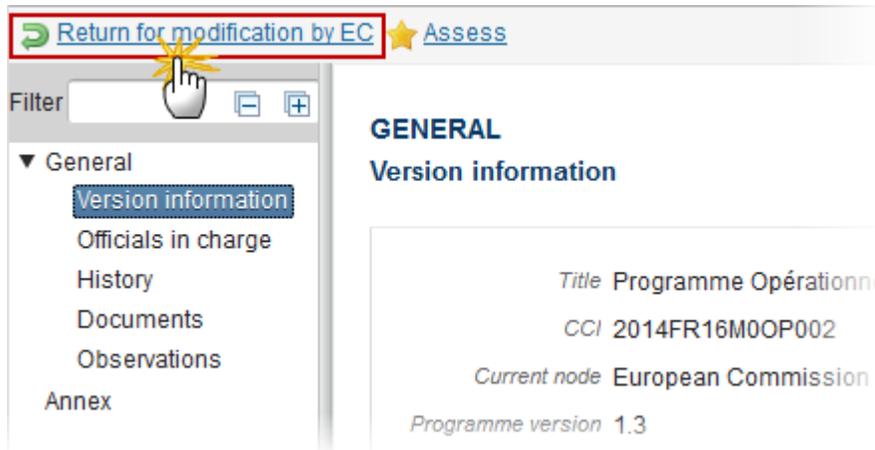
(1) [Return for modification](#)

(2) [Assess](#)

**Return the Irrecoverable Amounts for modification by EC**

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

1. Click on the [Return for modification](#) link:



The system will ask you to confirm the action.

During return the EC User must add a document 'EC Observations' (IRA.OCO) with attachments that will be sent together with the return action to the Member State.

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

### ***Attach EC Observations***

After clicking on the [Return for modification by EC](#) link the confirmation screen appears:

Return for modification by EC

CCI 2014FR16M00P002

Version 2017.1

Title \* Programme Opérationnel FEDER-FSE Auvergne 2014-2020

Reason for return \* Reason for return 1

Document to be sent with this action to the Member State

Title \* Return 2

Document date \* 03-Apr-2018 3

Local reference

Commission reference \* ARES(2014)XXXXX 4

Added files 5

	TITLE	LANGUAGE	FILENAME	
<input type="checkbox"/>	Return 6	English 7	Report.docx	Select file to upload 8

Do you really want to return for modification this irrecoverable amounts version?

Yes No 9

2. Enter the following information:

(1) Enter the Reason for return

(2) Enter the Title

(3) Select the document date

(4) Enter the Commission Reference ARES number

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

OR (to manually upload attachments):

(5) Click on the Add button  to add the EC Observations

(6) Enter the Title

(7) Select the Language

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

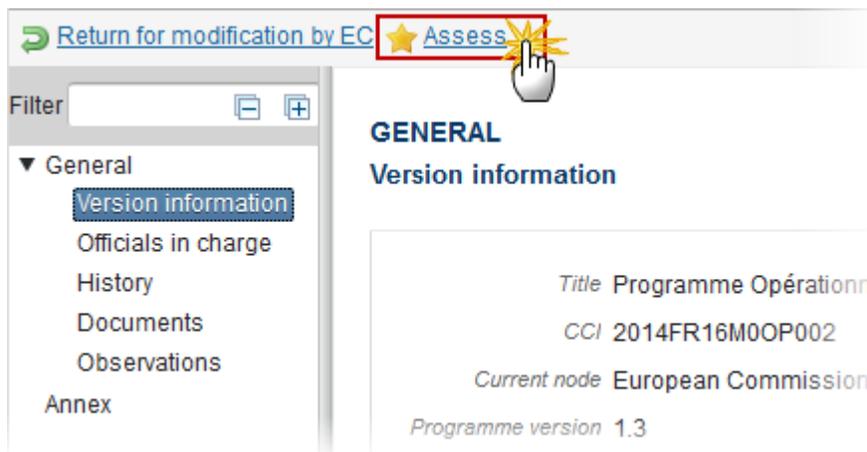
(9) Click [Yes](#) to confirm the action and send the return for modification by EC documents to the Member State.

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

## Assess the Irrecoverable Amounts

When an EC Operational Agent with Update access wants to assess the Irrecoverable Amounts Version sent by the Member State.

1. Click on the [Assess](#) link:



During assessment the EC User can optionally add a document "Final EC assessment" (IRA.FEA) with attachments that will be send together with the assess action to the Member State.

During assess by the Commission, the EC User can optionally link to an EC Decision in case the EC conclusion is that the Union contribution shall be reimbursed by the MS.

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

## Attach Final EC assessment

After clicking on the [Assess](#) link the confirmation screen appears:

The screenshot shows a web form titled "Assessment confirmation" with the following fields and elements:

- 1**: Commission decision: C(2014)09784 - 12/12/2014 - DURCHFÜHRUNGSBESCHLUSS DER KOMMISSION zur...
- 2**: Title: Assessment
- 3**: Document date: 03-Apr-2018
- 4**: Commission reference: ARES(2014)XXXXX
- 5**: Add files button (+)
- 6**: Title field in the table
- 7**: Language dropdown menu (English)
- 8**: Select file to upload button
- 9**: Confirmation buttons (Yes/No) for the question: "Do you really want to assess this irrecoverable amounts version?"

	TITLE	LANGUAGE	FILENAME	
<input type="checkbox"/>	Title	English	Report.docx	Select file to upload

2. Enter the following information:

**(1)** You can optionally link to an EC Decision in case the EC conclusion is that the Union contribution shall be reimbursed by the MS.

**(2)** Enter the *Title*

**(3)** Select the *document date*

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

The system will detect the document(s) from ARES and the attachments will be automatically uploaded OR (to manually upload attachments):

**(5)** Click on the Add button  to add the Final EC Assessment document

**(6)** Enter the document *Title*

(7) Select the document *Language*

(8) Select the file from your PC

(9) Click [Yes](#) to confirm the action and send the Final EC Assessment to the MS.

On success, the Irrecoverable Amounts version status was set to '**ASSESSED**'.

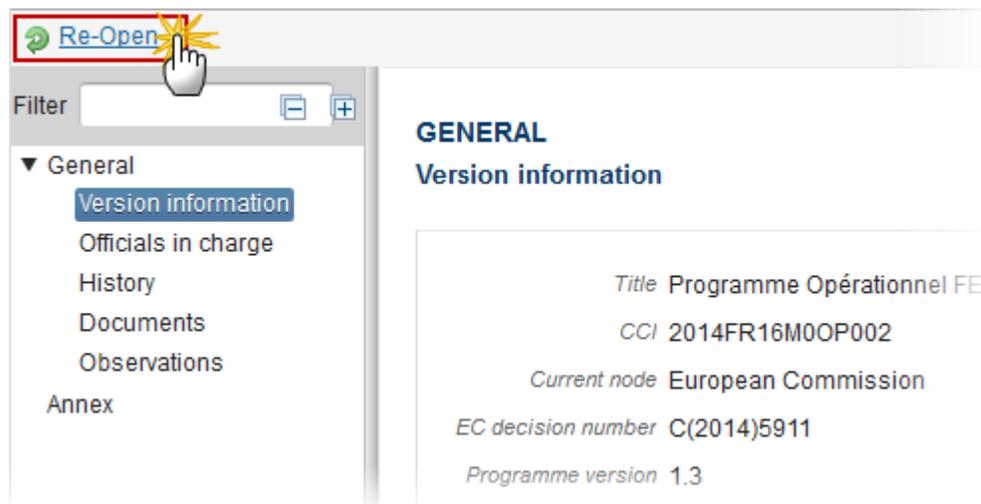
## Reopen Irrecoverable Amounts

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

The Accounts version is in a status '**ASSESSED**' OR '**RETURNED FOR MODIFICATION BY EC**'.

No more recent Irrecoverable Amounts Version for the same year exists.

1. Click on the [Reopen](#) link:



The system will ask you to confirm the reopen action:



2. Click [Yes](#) to confirm the action and return to the previous status.

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