



MEDITERRANEAN SEA BASIN ENI CBC PROGRAMME 2014-2020

ACCOUNTING AND PAYMENT UNIT

MANUAL PROCEDURES

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ACRONYMS

AA	Audit Authority
ASEZA	Aqaba Special Economic Zone Authority
BOs	Branch Offices
EC	European Commission
ENI IR	Commission Regulation n. 897/2014
EU	European Union
JOP	Joint Operational Programme
JTS	Joint Technical Secretariat
MA	Managing Authority
MIS	Monitoring and Information System

1. INTRODUCTION

The Managing Authority of the ENPI CBC Mediterranean Sea Basin Programme (MA) was established by Regional Law no. 2 of 29.5.2007, amended by Regional Law no. 16 of 4.08.2011, which qualified it as an office of general executive level, equating the director in charge of the same office, for legal and economic effects, to a General Manager of the regional administration.

With Regional Law no. 1 of 11.01.2019 (Simplification Law 2018), article 60, the extension of the activity of the ENPI Office to support the ENI CBC Mediterranean Basin program was established, according to criteria and methods defined by the Regional Council.

With resolution no. 52/10 of 23.10.2018 - New organizational structure of the Special Office of the Managing Authority of the ENI CBC Mediterranean Basin program, the organizational structure was defined as follows:

- Director's Office;
- Operational and Authorizing Unit;
- Accounting and Payment Unit.

1.1. LEGAL FRAMEWORK

- COMMISSION DELEGATED REGULATION (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union;
- COMMISSION IMPLEMENTING REGULATION (EU) No 897/2014 of 18 August 2014 laying down specific provisions for the implementation of cross-border cooperation programmes financed under Regulation (EU) No 232/2014 of the European Parliament and the Council establishing a European Neighbourhood Instrument.
- Legislative Decree no. 118 of 23 June 2011 Provisions on the harmonization of accounting systems and budget schemes of the Regions, local authorities and their bodies, pursuant to articles 1 and 2 of Law no. 42 of 5 May 2009.
- Regional Law August 2, 2006, n. 11 Regulations on planning, budgeting and accounting of the Autonomous Region of

2. ACCOUNTING AND PAYMENT UNIT: FUNCTIONS AND COMPOSITION

As foreseen this unit is independent from the Authorizing Unit and it will be in charge of keeping the accounts of the Programme and managing the payments.

The Accounting and Payment Unit carries out its activities in compliance with art. 26 and 68 of the Financial Regulation and in particular it is responsible for:

- properly implementing payments;
- collecting revenue and recovering amounts as being receivable;
- keeping the accounts and preparing and presenting the accounts in line with the provisions of the Financial Regulations;
- Laying down the accounting procedures and the chart of accounts;
- Laying down and validating the accounting systems;
- Guaranteeing the treasury management.

Composition: one Head of Unit, two officers and one assistant.

The Head of Unit is responsible for the coordination of the whole unit including the management and the supervision of the work carried out by the staff. In particular the Accounting and Payment Head of Unit will carry out the following main activities:

- Revising the drafted payment request and submitting it to EC;
- Revising and finalizing the drawing of the annual accounts;
- Initializing the payment to contractors by signing the payment order
- Initializing the payment to projects by signing the payment order
- Ensuring the maintenance of computerised accounting records for expenditures declared to the Commission and for payments made to beneficiaries;
- Ensuring that an account of amounts recoverable and of amounts reduced following cancellation of all or part of the grant are kept;
- Ensuring that all the recommendations relevant to the process managed by his/her Unit, deriving from the results of all audits carried out by or under the responsibility of the Audit Authority when drawing up and submitting payment requests are taken into consideration by revising, together with the MA experts or the JTS coordinator the circuits, as the case may be.

Function carried out by the personnel of the Accounting and Payment Unit:

The Head of Unit will coordinate the staff who carries out the following activities:

- Drafting the payment requests to EC;
- Drafting the annual accounts;
- Drafting and preparing the payments to contractors, including the verifications on the amounts and bank info;
- Drafting and preparing the payments to projects, including the verifications on the amounts and bank info;

- Maintain computerized accounting records for expenditures declared to the Commission and for payments made to beneficiaries, including the upload of commitments and payments and the bank information;
- Keeping an account of amounts recoverable and of amounts reduced following cancellation of all or part of the grant.

Documents storage and archiving

All data used by the Accounting Unit for its activities are recorded on the Program monitoring system (MIS), on the accounting systems of the regional administration SIBAR SCI and SIBEAR and on the document system of the regional protocol.

Moreover, the Accounting Unit makes use of an internal and shared document archiving area to which only the Unit Manager and the staff officers have access.

Finally, all Unit staff have access to the shared public document area of the MA where documents of common interest to the Program are archived.

3. PAYMENTS

The Managing Authority of the Programme uses a dedicated account on which the funds transferred by the EU transit.

The portions of EU funds are collected on the accounting system of the central administration SIBAR SCI (Integrated Accounting System) and are then transferred to the dedicated account, where payments are made.

This account is managed by the Accounting and Payments Service, which records commitments, liquidations and payments as well as the issuing of the payment order through the accounting system of the regional administration SIBEAR, reserved to the bodies of the regional administration, in a dedicated section with distinct budget codes and access limited to the Accounting and Payments Service.

Both accounting systems (SIBAR and SIBEAR) communicate with the Program Monitoring system (MIS) into which they transfer data.

3.1 PROCEDURES FOR PROCESSING AND AUTHORISING PAYMENTS TO PROJECTS BEING AWARDED A GRANT

Lead Beneficiaries receive the following payments during the lifetime of the project:

- an initial pre-financing up to 40% of the total ENI contribution, following the signature of the Grant Contract, which will serve as payment request; a financial guarantee of an amount up to

the pre-financing may be requested to the non-public Lead Beneficiary according to the risk analysis carried by the MA with the support of the Financial Officer of the JTS.

- one or two interim payments, depending on the financial dimension of the project, after the approval of the corresponding Interim Reports, accompanied by the payment request and the Expenditure Verification Reports (EVRs);
- a final balance payment up to 20% or 10% depending on the financial size and duration of the project, of the total ENI contribution, after the approval of the final report, also accompanied by the payment request and the Expenditure Verification Reports (EVRs). Special conditions can be agreed later on as the case may be.

The payment process starts with the authorization act issued by the Operational and Authorizing unit which authorizes the Accounting and Payment Unit to process the payment of the prefinancing, and ends with the payment order to the regional Treasury issued by the Payment and Accounting Unit.

The payment process is finalized with the receipt of the due amount in the Lead Beneficiary bank account, as indicated in the Financial Identification Form. The duration of the payment process is maximum 15 calendar days;

It has been estimated taking into account different modalities and timing for transfer money in non-SEPA countries, and include:

- 8 calendar day in total for issuing the payment act by the Operational and Authorizing unit and the payment order by the Accounting and Payment Unit;
- 7 calendar days for transferring the money from the Treasury to the bank account of the LB.

Initial pre-financing payment

The procedure starts by the signature of the grant by the Managing Authority and the Lead Beneficiary. In accordance with the conditions of the Grant Contract, beneficiaries are entitled to receive a first pre-financing instalment after the signature of the contract which serves as payment request.

As prior verification the Accounting and Payment Unit will verify the consistency of the Financial Identification Form (FIF) which includes the bank account and the bank holder details, submitted by the lead beneficiary through a dedicated section of the MIS on Financial data.

The tool used for these verifications is a check list (Annex 1).

The Grant Contract and its annexes are accompanied by an act issued by the Authorizing Unit for the commitment of the grant.

The Accounting and Payment Unit will check and record the commitment into the accounting system. The tool used for these verifications is a check list (Annex 2).

Once the commitment has been recorded, the Authorizing unit will prepare an act for the payment of the initial pre-financing instalment according to the Grant Contract.

The Payment and Accounting Unit will check the correctness in order to guarantee that all formal data of the payment are correct.

In case a different bank account has to be used, a new financial identification form (FIF) has to be timely submitted. The currency of the bank account will have to be Euro and the Lead Beneficiary should be the only holder. The tool used for accounting verification is a check list.

Once verified the correctness of the information included in the note, the Payment and Accounting Unit issues a payment order and sent it to the bank.

In case of payments outside the SEPA area, the Accounting Unit, before proceeding, requests the bank to create an hanging amount for the amount needed.

Afterwards, the Payment and Accounting Unit records the payment in the IT and accounting systems.

All the steps recorded in the accounting system will be automatically transferred to the MIS (Monitoring and Information System) of the Programme through a web service system whose updating will be timely assured.

The tool used for these verifications is a check list (Annex 3).

Interim pre-financing payments

All projects will need to submit interim report during their implementation. The report is accompanied by a request of payment.

As soon as the verification by the JTS and the MA (Authorising Unit) will be concluded, the Accounting and Payment Unit will timely verify if the financial data indicated in the FIF attached to the previous payment request are still valid.

In case of different data, a new FIF has to be timely submitted in order to guarantee that the order of payment issued by the Authorizing Unit will include the correct financial data.

Once the Authorizing Unit submits the authorizing act, the Payment and Accounting Unit will check its correctness.

The tool used for these verifications is a check list (Annex 3).

Then the Payment and Accounting Unit issue the order of payment and send it to the bank.

All the steps recorded in the accounting system will be automatically transferred to the MIS of the Programme through a web service system whose updating will be timely assured.

In case of recovery decided by the Authorizing Unit, the Payments and Accounting Unit shall proceed to offset according the claimed as receivable amount established by the debit note.

Balance payment

The procedure for the balance payment is identical to the one for interim payment in steps. The differences consist in: final assessment on the results achieved in comparison with the approved project, stating whether the activities, the objectives and the indicators were achieved according with the contract; Authorizing Unit takes a final decision on the amount to pay or to recover.

The Accounting Unit receives the balance settlement determination from the Authorizing Unit, performs the accounting checks and then issues the order of payment to the bank.

Then, the Payment and Accounting Unit issue the order of payment and send it to the bank.

All the steps recorded in the accounting system will be automatically transferred to the MIS of the Programme through a web service system whose updating will be timely assured).

3.2 PROCEDURES FOR PROCESSING AND AUTHORISING PAYMENTS TO BRANCH OFFICES.

According to the Joint Operational Programme, two Branch Offices support the Managing Authority in carrying out specific functions. In continuity with the previous programming period, the Programme has one branch office in Aqaba (Jordan) for the Eastern Mediterranean and another one in Valencia (Spain) for the Western Mediterranean. The costs of the BOs will be covered by Technical Assistance funds and co-financed by the hosting institutions according to the TA financial tables annexed to the JOP.

The hosting institutions for the Branch Offices are:

- Eastern Mediterranean: Aqaba Special Economic Zone Authority (ASEZA).
- Western Mediterranean: Autonomous Region of Valencia (Generalitat Valenciana), Directorate General of Relations with the European Union.

The AQABA BO receives the advance payments on the TA funds and the related balances on the basis of the annual provisions of the Working and Financial Plan approved by the JMC (Art.6 Agreement).

Upon receipt of the request for prefinancing, the Authorizing Unit carries out the analysis of the documentation preliminary to the commitment (Agreement MA - BOs and Financial Plan) and issues the related note.

The Accounting and Payment Unit checks and records the commitment into the accounting system.

The tool used for these verifications is a check list (Annex 4).

Then, the Authorizing Unit reviews the records and the existence of the conditions for the pre-funding clearance and issues the note.

Once verified the correctness of the information included in the Authoring unit note, the Payment and Accounting Unit issues a payment order and sent it to the bank.

The tool used for these verifications is a check list (Annex 5).

Then the Payment and Accounting Unit records the payment in the accounting systems.

All the steps recorded in the accounting system will be automatically transferred to the MIS (Monitoring and Information System) of the Programme through a web service system whose updating will be timely assured.

Following the approval of the annual accounts by the European Commission, the Valencia BO receives the TA funds for reimbursement. Therefore, in the case of a request for payment coming from the Valencia BO, the amount of the payment request corresponds to the amount approved in the Annual Report by the Commission in accordance with art. 6 of the signed Financing Agreement.

The tool used for these verifications is the above mentioned check list (Annex 5).

3.3 PROCEDURES FOR PROCESSING AND AUTHORISING TA PAYMENTS

The main cost categories to be financed through the TA funds are:

- Staff costs;
- Travel and subsistence
- Equipment and external services.

Staff, travel and subsistence costs, as well as the expenses incurred by MA for external experts and all TA expenses incurred by the AA, are advanced by the Regional Administration. These categories of expenditure are reimbursed by the program only after the approval of the Annual Report by the European Commission services.

Therefore, the Accounting Unit, manages as direct costs - on the dedicated account of the Program - only the expenses incurred by MA for equipment and external services.

The payment process starts with an act issued by the Authorizing Unit for the commitment of the grant.

The Accounting and Payment Unit checks and records the commitment into the accounting system. The tool used for these verifications is a check list (Annex 6).

Once the Authorizing Unit submits the authorizing payment act, the Payment and Accounting Unit will check its correctness. The tool used for these verifications is a check list (Annex 7)

3.4 RECOVERY

The recovery procedure of projects expenditure unduly paid is regulated by Articles 71 to 75 of ENI-CBC Implementing Rules.

The procedure of recovering funds granted to a beneficiary of a project funded within the Programme starts if one the following situations occur:

- early termination of a Grant Contract, following the decision of the MA or the Lead Beneficiary;
- negative final balance of project payments, due to unspent amounts from pre-financing or interim payments;
- financial corrections operated by the MA, due to the identification of ineligible or unjustified expenditure following the verification of project report or an audit/control. The financial corrections

may lead to offset the cancelled amount against a future payment of EU contribution to the Lead Beneficiary or to issue a debit note and then a recovery order addressed to the project's Lead Beneficiary.

The main steps of the recovery procedure (that will be further detailed and approved by the JMC) to be followed will be:

1. Issue of a prior information notice to the Lead Beneficiary which starts the recovery procedure, giving appropriate time to the LB to inform partners involved and to send documents or any other clarification/information to the MA;
2. Examination of beneficiary's documents/clarification, as the case may be;
3. As per the result of the previous analysis, issue of a debit note by the Director of the Authorising Unit (administrative act); addressed the Lead Beneficiary, with an annex detailing all amounts due by project partners in each budget line and the motivations for the amounts' ineligibilities, as well as the terms, modalities and deadline for the payment without accruing of interest;
4. Delivery of the debit note to project Lead Beneficiary, and a copy to the to the NA of the countries of the partners involved in the recovery procedure;
5. Registration of the debt in the accounting system by the Accounting Unit;
6. Issuing a recovery order addressed to the Lead Beneficiary by the Accounting Unit. The Lead Beneficiary will have 45 calendar days to pay back;
7. Reception of the payment from the Lead Beneficiary by the Accounting Unit in the stipulated deadline and registration into the accounting system;
8. Offsetting from future payment/s (if any) or enforcement of the financial guarantee, as the case may be and registration into the accounting system.

If the amount due is not received within the deadline or if the Lead Beneficiary opposes the offsetting or the enforcement of the guarantee, the recovery turns into a contentious case and interests are applied.

Moreover, the JMC is immediately informed about this situation. In case of contentious cases the procedure will be:

1. a second recovery order is sent to the Lead Beneficiary and, if the recovery is not concerning only the Lead Beneficiary, to the concerned partner/s and in copy to the NA/s and the EC;
2. If the amount due is not reimbursed, the MA will address the recovery order to the National Authority of the country in which the concerned partner is established to reimburse the amounts unduly paid, as foreseen by articles 74.4 (Member States) and 74.5 (MPCs) and according to the Financial Agreement.
3. The concerned countries will claim the money back from the concerned beneficiary.
4. Reception of the payment from the National Authorities in accordance with national legislation and in cooperation with the institutions defined in national legislation regardless of the successful recovery, from their side, of the due funds from the concerned beneficiary

5. In case where the NAs are not responsible for recovery or do not reimburse the amount requested, information and submission of the recovery file to the EC and to the concerned NAs in order to try to recover the amount from the concerned beneficiaries.

6. The detailed procedure will be approved by the JMC.

Recoveries from MA, JTS BOs, or AA for amounts unduly spent of technical assistance may happen during the implementation of the TA contract, taking into account that these bodies will receive funds on a reimbursement basis. Therefore, most irregularities will lead to a deduction of the amount from the payment request.

In case of ex-post identification of irregularities, the steps to be followed are the ones concerning to the treatment of irregularities. In case of the recovery is made after the contradictory procedure with the JTS, BOs and the AA, the MA shall issue a recovery order, including the amount of the financial correction, and shall send it to the concerned body.

4. PREFINANCING REQUEST (ART.60 IR)

For each accounting year, the Accounting Unit can make requests for prefinancing up to maximum 80% of the annual commitments made by the Commission pursuant Art. 60 IR.

Pursuant to Art.60(2), on the basis of the financial needs, the Accounting unit may request the payment of funds already committed as additional prefinancing.

For each payment request the European Commission checks the request and proceeds with the payment of the pre-financing amount through the rotation fund as foreseen in the former Law 183/87 (IGRUE).

IGRUE transfers the amount to the dedicated account and informs the MA of the payment.

At this point, at the request of the Accounting Unit, the competent Unit of the Regional Administration within the Financial Services Department, having carried out checks, transfers the amount to the general regional treasury account.

The Accounting Unit then proceeds to ascertain the revenue and collect the outstanding amount through the central regional administration accounting system (SIBAR SCI).

Finally, the Accounting Unit issues a commitment note and the related active clearance and proceeds with the transfer of the amounts to the ENI dedicated account.

4.1 ANNUAL COMMITMENT PREFINANCING (ART.60.1 IR)

Each financial year, once the Managing Authority has been notified of the annual commitment, it may request as prefinancing the transfer of up to 80 % of the Union contribution for the financial year in question. From the second financial year, requests for prefinancing shall be accompanied by the provisional budget detailing the Managing Authority's commitments and payments for the two accounting years following the latest audit opinion referred to in Article 68. After reviewing that provisional budget, assessing actual financing needs of the programme and verifying the availability of funds, the Commission shall proceed with the payment of all or part of the requested

prefinancing no later than 60 days after the date on which the payment request is registered with the Commission. (Art.60(1) IR)

On the basis of this paragraph for the programming period 2014 - 2020, once the communication of the registration of the annual commitment by the Commission has been received, the Accounting Unit carries out the expenditure forecasts for the accounting year, indicating in detail the financial requirements on the basis of what has been programmed.

Once the expenditure forecasts have been calculated, the Accounting Unit processes the request for pre-financing which may not exceed 80% of the commitment for the relevant year.

The request for pre-financing is submitted to the Commission, accompanied by the expenditure forecasts, through the SFC 2014 system.

4.2 ADDITIONAL PREFINANCING (ART.60.2 IR)

In the course of the financial year, the Managing Authority may ask for the transfer of all or part of the funds already committed, as additional prefinancing. In support of its request, the Managing Authority shall submit an interim financial report showing that the expenditure actually incurred or likely to be incurred before the end of the financial year exceeds the amount of prefinancing already paid. Such subsequent transfers shall constitute additional prefinancing provided they are not supported by an audit opinion referred to in Article 68. (Art.60(2) IR)

On the basis of the above paragraph -once the annual commitments adopted by the Commission for the period 2014-2020 have been completed - as from the year 2021 the Accounting Unit can proceed to request the pre-financing. This will be based on the expenditure forecasts for the current calendar year, the payments already made by the EU and the expenditure (including advances paid) actually incurred.

Using the format prepared by the European Commission (Annex 8) and taking into account the TESIM guidelines "Guidance Interim Financial Report" (Annex 9), the Accounting and Payment Unit proceeds with the processing of the financial data, with the support of a special check list (Annex 10).

In particular, the Accounting Unit:

- Requests to the Authorizing Unit the expenditure forecasts - broken down by projects and technical assistance - as of the day set for the closure of the accounts (cut off day) for the current calendar year;
- Processes through the Monitoring system the expenses "certified" by the Authorizing Unit on the basis of the interim reports submitted by the project beneficiaries;
- Processes all payments made to project beneficiaries by thematic objective, with the extraction from the SIBEAR accounting system up to the cut off day of the projects;
- Processes payments made by the MA for technical assistance expenses from the current accounting year up to the cut off date through the SIBAR and SIBEAR systems;
- Processes data related to staff payments for the current accounting year up to the cut off date as certified by the competent units of the regional administration;

- Requests from the AA the TA expenditures made in the current accounting year up to the cut off day (i.e. date established for the closure of the accounts to be presented);
- Processes the data related to the expenses made by the two BOs in the current accounting year up to the cut off day;
- Processes expenditure forecasts for the current calendar year submitted by the two BOs;
- Processes data on payments received from the EU, broken down by current and previous accounting years;
- Processes data on TA expenditures included in the submitted annual accounts;

The data processed, supported by the prefinancing request report and the financial information form, are uploaded to the SFC 2014 system for submission to the Commission.

4.3 BALANCE

During the implementation of the Program, in accordance with the provisions of Article 60(3) of the IR,, for each financial year the Commission shall clear the previous prefinancing on the basis of eligible expenditure actually incurred, supported by the audit opinion referred to in Article 68 following the acceptance of accounts as described in Article 69(2). On the basis of the results of this clearance, the Commission may proceed with the necessary financial adjustments.

The Article 64 of the IR, on the payment of the final balance, provides that at the end of the programming period:

- By 30 September 2024 the Managing Authority shall submit the payment request of the final balance accompanied by the documents referred to in Article 77(5). Cioè un final report approved by the Joint Monitoring Committee to the Commission. This final report shall contain mutatis mutandis the information requested durante la programmazione riferite for the last accounting year and for the entire duration of the programm.
- The final balance shall be paid no later than three months after the date of clearance of accounts of the final accounting year or one month after the date of acceptance of the final implementation report, whichever date is later.

5. REPORTING

The main legal source for the financial information to be included in the annual report is article 68 of the ENI CBC IR.

From 2018 until and including 2024, accounts shall be submitted to the EC by 15 February N+1 for each accounting year for the Programme.

Accounting year means the period from 1 July N1 to 30 June N, except for the first accounting year in respect of which it means the period from the start date for eligibility of expenditure until 30 June 2018.

This accounting year is the reference period for the accounts, the management declaration of assurance, the annual summary of audits, the annual summary of controls and the audit opinion. This is different from the financial year which corresponds with the period from 1 January to 31 December.

The annual report shall be submitted by 15th February to the Commission and shall include different financial information.

The statements of the annual report financial part is provided by the European Commission with a template stated according to European Regulation.

The financial information provided by the MA Accounting and Payment Unit will be:

- the accounts of the preceding accounting year
- an estimate of costs incurred from 1st July to 31st December of the preceding natural year
- the list of projects closed during the accounting year.

There are two types of accounting information requested in article 68 of ENI CBC IR:

- a) a statement of income and expenditure, including the expenditure incurred and paid and the income (revenue) earned and received by the MA;
- b) additional financial information on amounts to be found in the balance sheet, in particular, “the amounts waived and recovered during the accounting year, the amounts to be recovered by the end of the accounting year and the unrecoverable amounts”.

5.1 PROCEDURES ENSURING THE ANNUAL ACCOUNTS AND REPORTS

The responsible body for the preparation of the annual accounts is the Accounting and Payments Unit of the MA.

All the expenditures to be included in the report will need to be checked by bodies not involved in the operations.

The procedures will depend on the Programme body in charge of the expenditure and on the different types of expenditures.

List of principal documents to be checked by the Accounting Unit

1.TA service and equipment MA and AA and external experts

- Contracts
- Commitment documents
- Payment documents
- First level control reports
- AA report
- Other external bodies Audit Follow-up, where necessary
-

2.TA Staff cost MA and AA

- Staff Assignments
- Certification of the second-level control office of the Financial Services Directorate's over accounts and payments (the office of the Autonomous Region of Sardinia named "Financial Services" - General Accounting Department/Second Office)
- Payroll
- First level control reports
- AA report
- Other external bodies Audit
- Follow-up, where necessary

3.TA Travel MA and AA

- Authorization of the mission
- Justifications of expenses
- Documentation related to the reimbursement
- SAP TRAVEL transaction
- First level control reports
- AA report
- Other external bodies Audit
- Follow up, where necessary

4. External expert

- Contracts
- Commitment documents
- Payment documents
- First level control reports
- AA report
- Other external bodies Audit Follow up, where necessary

5. TA BOs

- Account reports
- External auditor report
- AA report
- Other external bodies Audit
- Follow up, where necessary

6.Project

- Gran Contracts

- Commitment documents
- Payment documents
- On the spot checks
- AA report
- Other external bodies Audit
- Follow up, where necessary

The Accounting and Payments Unit checks that for all expenditures the information is properly presented, complete and accurate and that the expenditure was used for its intended purpose out.

Accounting Unit checks

For inclusion in the consolidated financial statements, the Accounting Unit, through appropriate check lists (ANNEXES 11- 19), verifies whether:

- the expenses refer to the accounting year covered by the report;
- the external auditor's control report is present;
- the amounts reported correspond to those certified by the Auditor;
- there have been on-the-spot checks;
- irregularities have been found;
- the irregularities have been rectified;
- the MA has carried out on the spot checks;
- the AA has found irregularities;
- any irregularities have been rectified;
- follow up have been recorded, where necessary.

Expenditures incurred by the Managing Authority

Each year right after the closure of the accounting year (30th of June) the Accounting and Payments Unit will start the recognition of all the TA expenditures incurred during the previous accounting year (1st July year N-1 to 30th June year N).

Equipments and services

With reference to direct expenses for goods and services, the Accounting Unit consolidates data relating to payments made during the accounting year to the dedicated account for services and purchases.

In this regard, in order to record commitments and payments, the Accounting Unit has available the contract documents and the commitment and liquidation determinations adopted by the Authorizing Unit.

The accounting data are recorded on the SIBEAR system.

On the basis of an agreement settled between the Regional Programming Center and the MA, the ERDF First Level Control Working group will carry out the 1st level controls on Technical Assistance (TA) expenses as incurred by the MA.

The Manual and the related check lists of the above-mentioned working group, which include desk and on the spot checks are used.

The Accounting Unit receives the results of these checks from the Authorizing Unit, and ensures that all expenses included in the report have been checked.

The Accounting Unit carries out the checks by means of a checklist (Annex 11).

External experts

With regard to the external experts expenses advanced by the Regional Administration, the Accounting Unit processes the accounting data recorded on the SIBAR SCI system and receives from the Authorizing Authority the relevant expenditure documentation.

On the basis of an agreement stipulated between the Regional Programming Centre (CRP) and the MA, the ERDF first level control working group will carry out the first level controls on these expenses

The Manual and the related check lists used by of the above-mentioned working group, which include desk verification and on the spot verification checks are used.

The Accounting Unit receives the results of these checks from the Authorizing Unit, and ensures that all expenditures included in the report have been audited.

The Accounting Unit carries out checks by means of a checklist (Annex 12).

Staff and travel

The Accounting Unit, at the end of the accounting year, prepares the statement of expenditure with the inclusion of data relating to staff and travel expenses on the basis of accounting documents.

As far as the expenditures advanced through the budget of the Autonomous Region of Sardinia (internal staff costs, travel and subsistence costs) are concerned, the legality and regularity of the underlying transactions and the declared costs is checked by an external auditor in charge of the verification of 100% of expenditure.

The Accounting Unit transmits all expense documentation to the Authorizing Unit for verification by the external auditor and receives from the latter the audit reports for inclusion of the expenses in the annual accounts.

Staff and travel expenses, before being included in the report, are verified by the Accounting Unit through a special check list (Annexes 13 and 14).

Expenditures incurred by the Audit Authority

The AA will submit all its expenditure and payment documents to the Accounting Unit within the deadline set by the latter in order to be able to consolidate the accounts, e comunque non oltre

As far as the legality of the operations is concerned, the tendering procedures will be checked by the General Accounting Department (First office), while the expenditure documents (internal staff costs, travels, etc.) are checked by the same external auditor in charge of the verification of MA expenditures.

The Accounting Unit performs verifications through special checklists (Annexes 15, 16, and 17).

Expenditures incurred by Branch Offices

According to the agreement signed between the hosting institution of each branch office with the Managing Authority, each year all the costs incurred by the Branch Offices will need to be included in the report on annual accounts.

In order to do so, each Branch office will follow a specific procedure to ensure that all the costs are verified before the report has been sent to the Accounting Unit.

Art 7 of the Agreement between the Autonomous Region of Sardinia and the two hosting institutions of the BOs (Generalitat Valenciana and ASEZA) gives access to the MA and any authorised body “to verify, by examining the documents by means of on-the-spot checks of original documents, the operation, action and activities of the Branch Office and conduct a full audit, if necessary, on the basis of supporting documents for the accounts, accounting documents, and any other relevant document for the financing of the Branch Office”.

On the spot checks on the BOs activities are complementary to the administrative verifications carried out by the MA on the audited reports (on 100% of the reported expenditure) as they complete the administrative-accounting verifications on documentary and accounting elements that cannot be verified at desk level.

The Authorising Unit will carry out on-the-spot checks of original documents, the operation, action and activities of the Branch Office and conduct a full audit, if necessary, on the basis of supporting documents for the accounts, accounting documents, and any other relevant document for the financing of the Branch Office.

At least one on the spot check per BO will be guaranteed per accounting year;

MA will keep evidence of:

- (a) the administrative verifications and the on-the-spot verifications, including the work done and the results obtained;
- (b) the follow-up of the findings detected.

These records constitute the supporting documentation and information for the annual summary of controls to be prepared by the MA. L'Accounting effettuale proprie verifiche attraverso apposita chck list di controllo (Annex 18).

Aqaba Branch Office

The Aqaba BO activities are financed by the Technical Assistance of the Programme and through a co-financing provided by the hosting institution. In particular, the ENI Technical Assistance funds can be used to cover the following costs:

- a) cost of the contracted staff of the Branch Office;
- b) travel and accommodation costs;
- c) functioning costs equivalent to a flat rate of 7% of the accepted staff costs.);
- d) Service costs.

The co-financing will be provided by the hosting institution through staff costs of internal personnel who will be assigned either as full time or part time to carry out the activities for the Programme. The amount of co-financing shall be in line with the percentage of co-financing contained in the Technical Assistance financial table included in the JOP.

The Branch Office will submit, each year, its technical and financial parts related to the annual report (as per art. 77 and 68 of the EC Reg. 897/2017) needed to be submitted, by the MA, to the EC. The modalities and timing will be agreed with the MA and the Audit Authority in order to comply with the provisions set by the EC regulation 897/2015 and any other relevant document.

The financial part of the Branch Office annual report will be checked first by an external auditor to be hired by the BO. The Branch Office shall also report or provide updated information on the level of implementation of its activities and expenditures, anytime requested by MA and according to the deadlines fixed by the Programme bodies or the EC. The Branch Office will have to report at least once a year.

Valencia Branch Office

Valencia BO activities will be financed by the Technical Assistance of the Programme and through a co-financing provided by the hosting institution. In particular, the ENI technical assistance funds, to be advanced by the hosting institution, can be used to cover the following costs:

- a) cost of the contracted staff of the Branch Office;
- b) travel and subsistence costs;
- c) functioning costs of the Branch Office including only equipment and consumables;
- d) Service costs related to communication activities.

The co-financing will be provided, by the hosting institution, through staff costs of internal personnel who will be assigned either as full time or part time to carry out Programme activities.

The amount of co-financing shall be in line with the percentage of co-financing contained in the Technical Assistance financial table included in the JOP.

The Valencia BO will submit, each year, its technical and financial parts related to the annual report (as per art. 77 and 68 of the EC Reg. 897/2017) needed to be submitted, by the MA, to the EC.

The Branch Office shall also report or provide updated information on the level of implementation of its activities and expenditures, anytime requested by MA and according to the deadlines fixed by the Programme bodies or the EC. The Branch Office will have to report at least once a year.

The Branch Office will keep accurate and systematic records and accounts of any operation or activity made, in accordance with art. 70 of the IR 897/2014.

All expenditures are subjected to internal Audit (Intervención), and external audit (Sindicatura de Cuentas). Both structures verify all the expenditures, and check the original invoices, as it is going to be explained in the following point.

Expenditures incurred by Project

With regard to expenses relating to projects (advances and expenses accounted for and recognized by the Authorizing Unit with interim reports), the Accounting Unit carries out all checks on accounting documents at the time of payments orders.

During the preparation of the accounts, the Accounting Unit consolidates the data on the financial performance of the projects present in the MIS and the SIBEAR accounting system, and takes into account the results of the audit reports of the AA and any other external bodies.

Controls and any irregular expenditures reported by project auditors are taken into account when clearing interim pre-financing and before disbursing the balance, hence the data entered in the annual accounts contain only those expenditures that the Authorizing unit has accepted and certified as regular.

In addition, at the end of the accounting year, the Authorizing Unit transmits the results of any on-the-spot checks and the report of any irregularities found after the certification of the regularity of the expenses, this information comes together with the Reports of the checks carried out by the AA, so that the Accounting Unit can take them into account when preparing the financial report.

The Accounting Unit monitors and records the results of any follow-up, where necessary, and takes them into account in the checklist used to prepare the annual accounts report.

The Accounting Unit uses a checklist for this purpose (Annex 19).

5.2 FINANCIAL REPORT

Timeline for preparing the annual accounts

The Accounting Unit prepares the Annual Accounts Report on the basis of the following internal timelines and the timelines established by the Agreement signed between MA and AA "for the

drafting and transmission of the Reliability Package to the EU Commission and on the information flows of the ENI CBC MED OP 2014-2020" of September 2020, in particular:

- by 01/07 of year N, the Accounting Unit requests the Second Control Service of the General Department of Financial Services the certification relating to the payment of salaries;
 - by 01/07 of year N, the Accounting Unit receives from the AA the expenses incurred during the completed accounting year, accompanied by the relevant control reports;
 - by 20/07 of year N, the Accounting Unit transmits the documents relating to staff and travel expenses to the Authorizing Unit for sending to the external auditor contracted by the latter, who certifies that the expenses declared have actually been incurred and are correct and eligible;
 - by 20/07 of year N, the Accounting Unit receives from the Authorizing Unit the Expenditure Reports of the two BOs;
 - by 16/08 of year N, the Auditor transmits to the Authorizing Unit the first level controls reports;
- by 01/09 of year N, the Accounting Unit sends the provisional accounts of the OP regarding technical assistance (TA) expenses incurred during the reference accounting period to the AA;
- by 30/09 of year N, the Accounting Unit sends the complete provisional accounts of the OP to the AA;
 - by 30/11 of year N, the Accounting Unit sends the final provisional accounts to the Audit Authority, including all the most recent results of the audits on the projects carried out by the Audit Authority and any other corrections as well as the draft Management Declaration and Annual summary of controls;
 - By 12/12 of year N, the external Auditor transmits to the Authorizing Unit the estimate of costs relating to the above categories incurred from July 1 to December 31 of the current year;
 - by 21/12 of year N MA sends the final accounts of the OP, the Management Declaration and the Annual Summary of Controls to the AA;
 - by 17/01 of the year N+1 MA transmits the Reliability Package of the ENI CBC MED OP 2014-2020 to the OP Joint Monitoring Committee (JMC) for approval.

Compilation of the Financial Report

According to the timelines listed above and based on the aggregated data as indicated above, the Accounting Unit proceeds to fill in the Financial Report.

A template for internal use (Annex 20) is filled in.

Accounting gives an account of the checks carried out using a special check list (Annex 21).

When fill in the Report, Accounting Unit ensures that the results of the first-level control reports, the control reports of the AA and any other external bodies, as well as the results of any follow-ups, are recorded.

On the basis of the data contained in the above-mentioned Report, the Accounting Unit proceeds to fill in the Financial Report to be sent to the European Commission (Annex 22), taking into account the indications provided by the TESIM Guide "Note on filling-in financial report" (Annex 23).

The transfer of ENI CBC programmes to DG REGIO made it necessary to adapt the reporting templates to its internal procedures. The financial part of the annual report has been significantly simplified to better respond to the needs of both the programme bodies and the European Commission (EC).

In order to fill in the Template, Accounting makes use of a dedicated check list. (Annex 24).

The Audit Authority shall receive the final draft report on accounts consolidated by the Accounting Unit of the MA in order to be able to issue the opinion on the Programme accounts as set out in the Agreement with the Managing Authority.

The AA shall adopt a provisional report on the annual accounts and sends it to MA.

Taking into account the remarks and observations made by the AA, the Accounting Authority adopts the final Financial Report of the annual accounts.

The Financial Report is then transmitted to the European Commission, together with the rest of the documents required by Art.68 of Reg (EU) 897/2014, through the computer system SFC 2014 by February 15 of each year.

Once the Annual Report has been approved by the European Commission, the Authorizing Unit adopts the determination of commitment of the amounts to be reimbursed to the Region, which is registered by the Accounting Department.

Subsequently, the Authorizing Unit adopts the determination of liquidation and payment of the sums to be reimbursed by the Region and the Accounting Unit issues the order of payment of the reimbursement to the Sardinia Region.

6. FINANCIAL PLAN

Annually, the MA proposes the Work Plan to the Joint Monitoring Committee, including the activities planned for the following year and describing all the procedures and timeframes necessary for the acquisition of services and equipment, as well as for the recruitment of external experts. These actions are defined by the MA in collaboration with the Unit responsible for expenditure.

The Accounting Unit receives from the Authorizing Unit the narrative part of the Report with the indication of the planned activities.

It then proceeds to elaborate the financial part of the document.

On the basis of the attached explanatory note, the JMC approves the Annual Work Plan with the respective annual expenses, as described in the Financial Plan.

The Accounting Unit records all authorizations made by the JMC based on an internal format that is updated periodically, which shows the data listed below broken down by financial year and that will be implemented for the subsequent accounting years:

- Component and postings;
- JOP Allocation;
- Authorized by the JMC in Financial Plan 2018 – 2019;
- Actual Committed 2018-2019;
- Actual Payments 2018-2019;
- Authorized by the JMC in Financial Plan 2019 – 2020;
- Committed 2019-2020;
- Payments 2019-2020;
- Commitments 2018-2020;
- Payments 2018-2020;
- New ENI Funds commitment to be authorized by the JMC 2020 – 2021;
- ENI Funds payments (related to new commitments ONLY);
- Categories of cost.

LIST OF ANNEXES

- Annex 1 – check list FIF
- Annex 2 – check list progetti commitments
- Annex 3 – check list progetti payments
- Annex 4 – check list BO commitments
- Annex 5 – check list BO payments
- Annex 6 – check list TA commitments
- Annex 6.01 check list TA decommitments
- Annex 7 – check list TA payments
- Annex 8 – ENI template interim financial report
- Annex 9 – ENI TESIM guide interim financial report
- Annex 10 – check list prefinancing
- Annex 11 – Annual Report_TA check list acquisition of goods and services MA
- Annex 12 – Annual Report_TA check list Staff selection (Assessors)
- Annex 13 – Annual Report_ TA check list Staff Cost MA
- Annex 14 – Annual Report_TA check list Missions MA
- Annex 15 – Annual Report_ TA check list Staff Cost AA
- Annex 16 – Annual Report_TA check list Missions AA
- Annex 17 – Annual Report_TA check list acquisition of goods and services AA
- Annex 18 – Annual Report_TA check list BO
- Annex 19 – Annual Report_check list Projects
- Annex 20 – ENI CBC Financial report accounting year
- Annex 21 – Check list MA Annual Report
- Annex 22 – ENI CBC ACCOUNTS TEMPLATE (DECEMBER 2020)
- Annex 23 – Note on filling in financial report
- Annex 24 – AR check list new template december 2020



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Check List FIF

ANAGRAFICA

Beneficiario/ Fornitore
Numero protocollo
Riferimento contratto

Attività di controllo	SI	NO	N/A
I dati della FIF del beneficiario/fornitore sono corrispondenti ai dati indicati nel contratto?			
Il codice IBAN è coerente con la localizzazione della banca del beneficiario/fornitore?			
Sono indicati tutti i dati richiesti?			
E' stata verificata la firma del beneficiario?			
Il timbro corrisponde all'istituto bancario emittente?			
Il paese del beneficiario/fornitore rientra tra quelli per i quali il tesoriere richiede l'emissione di un preliminare "sospeso"?			

Cagliari,

Il responsabile dell'istruttoria



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

A1_Check List Impegni – Progetti finanziati

ANAGRAFICA

Determina di impegno n. del	
Capitolo Sistema contabile	Esercizio
Beneficiario:	
Contratto:	

INFORMAZIONI FINANZIARIE

Importo impegno	
------------------------	--

Note_____

Attività di controllo	SI	NO	N/A
La determinazione presenta tutti gli elementi formali (numero repertorio, il numero protocollo, la data e la firma del Direttore del Servizio) ed è allegata la Check List progetti?			
E' verificata la completezza della Check List progetti (allegata alla determinazione)?			
E' verificata la sussistenza dell'obbligazione giuridica con la presenza di documentazione perfezionata ?			
E' verificata la correttezza del codice fornitore, dei dati del Beneficiario e quelli bancari (FIF)?			
E' allegata la garanzia finanziaria?			
E' verificata l'esattezza dell'importo da IMPEGNARE?			



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E' verificata la correttezza del capitolo cui è imputata la spesa?			
E' verificata la presenza sul capitolo della sufficiente disponibilità finanziaria?			
E' allegata la scheda amministrazione aperta aggiornata?			
E' indicata la conformità alla normativa anti-mafia?			
E' indicata la conformità alla normativa sugli aiuti di stato?			

Note_____

Cagliari,

Il responsabile dell'istruttoria



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

B1. Check List Pagamenti relativi ai Progetti finanziati

ANAGRAFICA

Determina di liquidazione n. del	
Capitolo Sistema contabile	Esercizio
Beneficiario:	
Contratto:	

INFORMAZIONI FINANZIARIE

Importo impegnato			
Determinazione di impegno			
Data	N. Erogazione	Ammontare erogazione	Importo oggetto della presente CL
(Duplicare righe se necessario)			
Totale erogato		Totale in liquidazione	

Note_____

Attività di controllo liquidazione e pagamento	SI	NO	N/A
La determinazione presenta tutti gli elementi formali (numero repertorio, il numero protocollo, la data e la firma del Direttore del Servizio) ed è allegata la Check List pagamenti?			
E' verificata la completezza della Check List pagamenti (allegata alla determinazione)?			
E' verificata la correttezza del codice fornitore e dei dati del Beneficiario e dei suoi riferimenti			



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bancari (FIF)?			
E' verificata l'esattezza dell'importo da liquidare?			
E' verificata la correttezza del numero di impegno SAP?			
E' applicabile l'art 48 bis del DPR 602/1973 (VERIFICA EQUITÀ)?			
E' allegato il DURC?			

Note_____

Cagliari,

Il responsabile dell'istruttoria



PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

A2_Check List Impegni Assistenza Tecnica - Finanziamento delle Antenne

ANAGRAFICA

Determina di impegno n. del	
Capitolo Sistema contabile	Esercizio
Beneficiario:	
Accordo bilaterale:	

INFORMAZIONI FINANZIARIE

Importo impegno	
------------------------	--

Note_____

Attività di controllo	SI	NO	N/A
La determinazione presenta tutti gli elementi formali (numero repertorio, il numero protocollo, la data e la firma del Direttore del Servizio)?			
E' allegata la check list impegni dell'Operational and Authorising Unit?			
La check list risulta completamente compilata?			
E' verificata la sussistenza dell'obbligazione giuridica con la presenza di documentazione perfezionata ?			
E' verificata la corretta imputazione dell'impegno al relativo capitolo del bilancio?			
E' stato verificato che tutte le informazioni risultino correttamente caricate sul SAP?			
E' verificata la presenza sul capitolo della sufficiente disponibilità finanziaria?			



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È stata inserita su SAP l'anagrafica del fornitore?			
E' verificata la correttezza del codice fornitore e dei dati del Beneficiario e dei suoi riferimenti bancari?			
Il codice fornitore presenta nella determinazione di impegno corrisponde a quanto presente su SAP?			
E' presente la FIF? E' stata correttamente validata?			
E' stato verificato che tutte le informazioni risultino correttamente caricate sul SAP?			
E' verificata l'esattezza dell'importo da impegnare?			

Note_____

Cagliari,

Il responsabile dell'istruttoria



PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

B2_Check List Assistenza Tecnica - Finanziamento delle Antenne

ANAGRAFICA

Determina di liquidazione n. del	
Capitolo Sistema contabile	Esercizio
Beneficiario:	
Accordo bilaterale:	

INFORMAZIONI FINANZIARIE

Importo impegnato			
Determinazione di impegno			
Data	N. Erogazione	Ammontare erogazione	Importo oggetto della presente CL
(Duplicare righe se necessario)			
Totale erogato		Totale in liquidazione	

Note_____

Attività di controllo liquidazione e pagamento	SI	NO	N/A
La determinazione presenta tutti gli elementi formali (numero repertorio, il numero protocollo, la data e la firma del Direttore del Servizio)?			
E' allegata la check list dei pagamenti dell'Operational and Authorising Unit?			
La check list risulta completamente compilata?			
E' verificata la corretta imputazione della spesa al relativo capitolo del bilancio?			



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E' verificata la presenza sul capitolo della sufficiente disponibilità finanziaria?			
E' verificata la correttezza del codice fornitore e dei dati del Beneficiario e dei suoi riferimenti bancari?			
E' stato verificato che tutte le informazioni risultino correttamente caricate sul SAP?			
E' verificata la correttezza del numero di impegno SAP ?			
E' verificato che l'impegno sia stato assunto correttamente?			
La domanda di pagamento è stata verificata e risulta presentata secondo le previsioni?			
È stato verificato che le spese dichiarate siano corrispondenti a quanto indicato nel Rapporto di Audit?			
Nel caso di domanda di pagamento proveniente dall'Antenna di Aqaba, l'importo della domanda di pagamento può essere pagato in conformità con l'avanzamento della spesa risultante dagli audit effettuati ai sensi dell'art. 6 dell'Accordo di finanziamento sottoscritto?			
Ovvero Nel caso di domanda di pagamento proveniente dall'Antenna di Valencia, l'importo della domanda di pagamento corrisponde a quanto approvato nell'ambito dell'Annual Report da parte della Commissione ai sensi dell'art. 6			



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dell'Accordo di finanziamento sottoscritto?			
Le modalità di accreditamento delle somme sono coerenti con quelle indicate nella FIF verificata?			

Note _____

Cagliari,

Il responsabile dell'istruttoria



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

A3_Check List Impegni Assistenza Tecnica – Acquisizione di beni e servizi – Fase dell'impegno

ANAGRAFICA

Determina di impegno n. del	
Capitolo Sistema contabile	Esercizio
Destinatario:	
Contratto:	
CUP:	

INFORMAZIONI FINANZIARIE

Importo impegno	

Note_____

Attività di controllo fase di impegno	SI	NO	N/A
La determinazione presenta tutti gli elementi formali (numero repertorio, il numero protocollo, la data e la firma del Direttore del Servizio)?			
E' allegata la check list impegni dell'Operational and Authorising Unit?			
La check list risulta completamente compilata?			
E' verificata la sussistenza dell'obbligazione giuridica con la presenza di documentazione perfezionata ?			
E' verificata la corretta imputazione dell'impegno al relativo capitolo del bilancio?			
E' verificata la presenza sul capitolo della			



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sufficiente disponibilità finanziaria?			
È stata inserita su SAP l'anagrafica del fornitore?			
E' verificata la correttezza del codice fornitore e dei dati del Beneficiario e dei suoi riferimenti bancari?			
Il codice fornitore presenta nella determinazione di impegno corrisponde a quanto presente su SAP?			
E' presente la dichiarazione sulla tracciabilità dei flussi finanziari ai sensi della legge n.136/2010?			
E' stato verificato che tutte le informazioni risultino correttamente caricate sul SAP?			
E' verificata l'esattezza dell'importo da impegnare?			
E' allegata la garanzia finanziaria? (Se richiesta)			
E' allegata la scheda amministrazione aperta aggiornata?			
E' allegato il DURC ?			
E' stata acquisita la documentazione anti-mafia?			

Note_____

Cagliari,

Il responsabile dell'istruttoria



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Check List DISIMPEGNI Assistenza Tecnica – Beni e servizi

ANAGRAFICA

Determinazione di disimpegno n. del	
Importo disimpegnato	
Capitolo Sistema contabile	Esercizio
Fornitore:	
Atto:	
CUP/CIG:	

INFORMAZIONI FINANZIARIE

Importo impegno originale
Determinazione di impegno n.....del

Note_____

Attività di controllo atti e sistema contabile	SI	NO	N/A
La determinazione di disimpegno presenta tutti gli elementi formali (numero repertorio, il numero protocollo, la data e la firma del Direttore del Servizio)?			
La determinazione di disimpegno ricostruisce l'origine dell'impegno da ridurre (attraverso il richiamo della sussistenza dell'OGV, contratto, allegati, determinazione di impegno, eventuali determinazioni di liquidazione, numero di impegno creato sul sistema contabile, etc..)?			
Sono allegati o comunque disponibili da visionare gli atti che giustificano il disimpegno della somma?			
E' allegata la check list disimpegni			



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dell'Operational and Authorising Unit?			
La check list risulta completamente compilata?			
E' verificata l'esistenza sul capitolo dell'impegno originario?			
E' verificata la corretta imputazione del disimpegno al relativo capitolo del bilancio?			
Il codice fornitore citato nella determinazione di disimpegno corrisponde a quanto presente su SAP?			
E' stato verificato che tutte le informazioni risultino correttamente caricate sul SAP?			
E' allegata la scheda amministrazione aperta aggiornata?			

Note_____

Cagliari,

Il responsabile dell'istruttoria



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

B.3_Check List Assistenza Tecnica – Acquisizione di beni e servizi (Gestione Diretta)

ANAGRAFICA

Determina di liquidazione n. del	
Capitolo Sistema contabile	Esercizio
Destinatario:	
Contratto:	
CUP:	

INFORMAZIONI FINANZIARIE

Importo impegnato			
Determinazione di impegno			
Data	N. Erogazione	Ammontare erogazione	Importo oggetto della presente CL
(Duplicare righe se necessario)			
Totale erogato		Totale in liquidazione	

Note_____

Attività di controllo liquidazione e pagamento	SI	NO	N/A
La determinazione presenta tutti gli elementi formali (numero repertorio, il numero protocollo, la data e la firma del Direttore del Servizio)?			
E' allegata la check list dei pagamenti dell'Operational and Authorising Unit?			
La check list risulta completamente compilata?			
E' verificata la corretta imputazione della spesa al			



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Autorità di Gestione Programma ENI CBC Bacino del Mediterraneo

relativo capitolo del bilancio?			
E' verificata la presenza sul capitolo della sufficiente disponibilità finanziaria?			
E' verificata la correttezza del codice fornitore e dei dati del Beneficiario e dei suoi riferimenti bancari?			
E' stato verificato che tutte le informazioni risultino correttamente caricate sul SAP?			
E' verificata la correttezza del numero di impegno SAP?			
E' verificato che l'impegno sia stato assunto correttamente?			
La documentazione di pagamento (fatture/ricevute) è stata verificata e risulta presentata secondo le previsioni?			
L'impegno, la fattura e il pagamento corrispondente, hanno un comune fornitore?			
E' allegata la garanzia finanziaria? (Se richiesta)			
E' allegata la scheda amministrazione aperta aggiornata?			
E' applicabile l'art 48 bis del DPR 602/1973 (VERIFICA EQUITÀ)?			
E' allegato il DURC?			
E' indicata la conformità alla normativa anti-mafia?			
E' indicata la conformità alla normativa sugli aiuti di stato?			
Le modalità di accreditamento delle somme sono			



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Autorità di Gestione Programma ENI CBC Bacino del Mediterraneo

coerenti con quanto indicato nella dichiarazione sulla tracciabilità dei flussi finanziari ai sensi della legge n.136/2010?			
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Note _____

Cagliari,

Il responsabile dell'istruttoria

[Title of the programme]

[EC Decision number]

Interim Financial Report

Reporting period*: [start date] [end date]

Cut-off date**: [cut-off date]

Article 60(2) of the Commission Implementing Regulation (EU) No 897/2014

Managing Authority: [Name of the MA]

* Reporting period = period starting the 1st day following the end date of the accounting year reported in the last Annual Report and ending by the cut-off date for the first request. In any further request during the same year, the period will start at the cut-off date of the previous request

** Cut-off date = the latest date of the financial information used for the preparation of the Interim Financial Report

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1.1	Payment needs
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2. Projects	
2.1	Projects - costs incurred and paid
3. Technical assistance	
3.1	Technical Assistance - costs incurred and paid

FINANCIAL PART OF THE ANNUAL REPORT FOR THE YEAR <insert year>
Programme: <insert the name of the programme>

1.1. EXPENDITURE ACTUALLY/LIKELY INCURRED BEFORE THE END OF THE FINANCIAL YEAR

In the course of the financial year, the Managing Authority may ask for the transfer of all or part of the funds already committed, as additional prefinancing. In support of its request, the Managing Authority shall submit an interim financial report showing that the expenditure actually incurred or likely to be incurred before the end of the financial year exceeds the amount of prefinancing already paid.

INCURRED EXPENDITURE, EU FUNDING [EUR]*		
	Amount PAID from the beginning of implementation by [cut-off date - mm/yy/yyyy] ^[1] **	
Projects	0,00	Cell to be automatically filled in from the WS 2
Technical Assistance	0,00	Cell to be automatically filled in from the WS 3
Total	0,00	
EU PAYMENTS RECEIVED [EUR]*		
	Amount PAID from the beginning of implementation by [cut-off date - mm/yy/yyyy] ^[1] **	
Payments from the European Commission	0,00	Cell to be automatically filled in from the WS 1.2
PAYMENT AND EXPENDITURE BALANCE		
Balance of the EU funding	0,00	SFC 2014 FO Row 1
EXPENDITURE (LIKELY) TO BE INCURRED [EUR]*		By the end of the calendar year
	Amount TO BE PAID from the cut-off date to 31/12/yyyy ^[1] **	
Projects		An estimation of the expenditure to be incurred
Technical Assistance		An estimation of the expenditure to be incurred
Total	0,00	SFC 2014 FO Row 2
PAYMENT NEEDS		
Payment needs (EU funding)	0,00	Calculated automatically (expenditure/payments likely to be incurred in financial year, minus balance of the EU funding on the cut-off date)
REQUESTED AMOUNT		SFC 2014 FO Row 3 This amount cannot be higher than the amount in B24

Notes:
[1] the end date must be the end of the financial (calendar) year

*Please report on the level of the EU share.
** Please report all payments done in the programme (including transfers of advance payments for projects or TA contracts)

Programme: <insert the name of the programme>

1.2. PAYMENTS FROM THE EUROPEAN COMMISSION (all amounts in EUR)

Description of the item	Date of receipt	Amount [EUR]	Comments
CURRENT REPORTING PERIOD		0,00	
PREVIOUS REPORTING PERIODS		0,00	
	TOTAL	0,00	

INTERIM PAYMENT REQUEST <insert year>**Programme: <insert the name of the programme>****2.1. PROJECTS (EU FUNDS)**

Thematic objective	Total eligible expenditure incurred and paid until dd/mm/yy (cut-off date) [EUR]	EU funding [EUR]	EU funding %	Total payments to projects (including transfers of advance payments. Only EU funds)
Total	0,00	0,00	#DIV/0!	0,00
Thematic Objective [1]	0,00	0,00	#DIV/0!	0,00
Thematic Objective [2]	0,00	0,00	#DIV/0!	0,00
Thematic Objective [3]	0,00	0,00	#DIV/0!	0,00
Thematic Objective [4]	0,00	0,00	#DIV/0!	0,00

3.1. TECHNICAL ASSISTANCE

Total eligible expenditure incurred and paid until dd/mm/yy (cut-off date) [EUR]	EU funding [EUR]	EU funding %
0,00	0,00	#DIV/0!



Technical support to the implementation
and management of ENI CBC programmes

How to fill-in the interim report

Note on the use of the template issued in 2021

January 2021

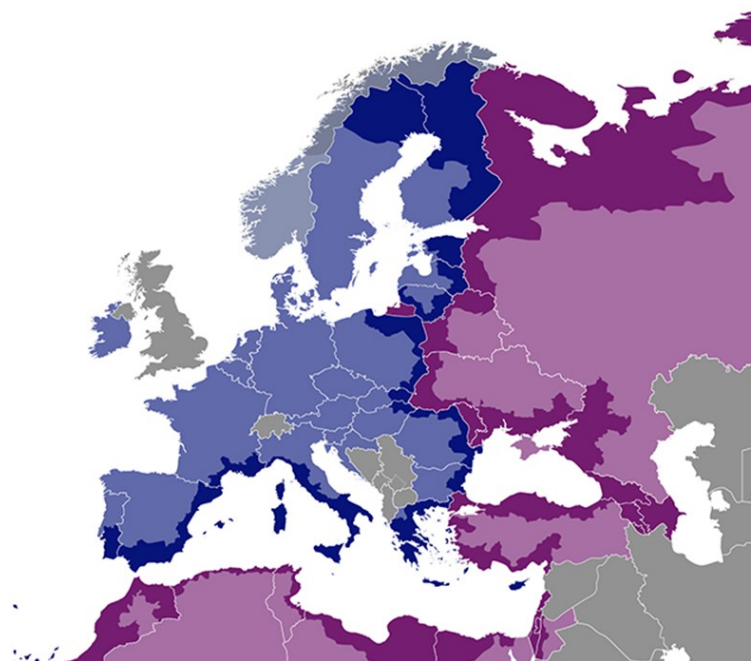


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Introduction

The annual commitments by the European Commission (EC) for the period 2014-2020 were completed in 2020. Therefore, the pre-financing mechanism foreseen in article 60.1 of the ENI CBC Implementing Rules¹ (hereinafter ENI CBC IR) cannot be used any more. From 2021 until 2023, ENI CBC programmes must use the provisions in article 60.2 to request further pre-financing payments from EC, which requires the submission of an interim report.

As a general rule, the request should be sent, at the earliest, on the 15 February, that is, the same date of the submission of accounts. A prior request may be acceptable in exceptional cases.

The report must be uploaded separately in SFC, as there is a specific module for it. The payments needs have a different end date than in the annual report as, according to article 60.2, they must be estimated until the end of the calendar year.

EC has adapted the template of this report to the needs of this new stage in the programme cycle, as well as to the structured data to fill-in in SFC when submitting the report. The present note describes the interim report in detail, so that the content of the different tables fully corresponds to the information required. The aim is to facilitate its preparation by the managing authorities (MAs) and, at the same time, reduce the need for clarifications during the revision process by EC.

This note is structured as the template in the Excel file, that is:

1. Payment needs
2. Payments received from EC
3. Projects
4. Technical assistance

¹ Regulation EC 897/2014

Calculation of payment needs and amount requested

The table in worksheet 1.1. responds to the requirement of article 60.2 of the ENI CBC Implementing Rules and the information to fill-in in SFC. In particular, the above-mentioned article stipulates:

In the course of the financial year, the Managing Authority may ask for the transfer of all or part of the funds already committed, as additional prefinancing. In support of its request, the Managing Authority shall submit an interim financial report showing that the expenditure actually incurred or likely to be incurred before the end of the financial year exceeds the amount of prefinancing already paid. Such subsequent transfers shall constitute additional prefinancing provided they are not supported by an audit opinion referred to in Article 68.

For this purpose, the table is structured as follows:

INCURRED EXPENDITURE, EU FUNDING [EUR]*		
	Amount PAID from the beginning of implementation by [cut-off date - mm/yy/yyyy] [1] **	
Projects	0,00	
Technical Assistance	0,00	
Total	0,00	
EU PAYMENTS RECEIVED [EUR]*		
	Amount PAID from the beginning of implementation by [cut-off date - mm/yy/yyyy] [1] **	
Payments from the European Commission	0,00	
PAYMENT AND EXPENDITURE BALANCE		
Balance of the EU funding	0,00	SFC 2014 FO Row 1
EXPENDITURE (LIKELY) TO BE INCURRED [EUR]*		
	Amount TO BE PAID from the cut-off date to 31/12/yyyy [1] **	
Projects		
Technical Assistance		
Total	0,00	SFC 2014 FO Row 2
PAYMENT NEEDS		
Payment needs (EU funding)	0,00	SFC 2014 FO Row 3 Automatically
REQUESTED AMOUNT		SFC 2014 FO Row 4

Let's see how to fill-in each field in detail:

- **Cut-off date:** this is the latest date of the financial information used for the preparation of the Interim Financial Report, usually around one month before its submission.
- **Financial year** is equivalent to **calendar year**. Therefore, any forecast of payments should be done for the period starting at the day following the cut-off date and ending at 31 December of the same calendar year.
- **Reporting period:** period starting the 1st day following the end date of the accounting year reported in the last Annual Report and ending by the cut-off date for the first request. In any further request during the same year, the period will start at the cut-off date of the previous request.

The **forecast** for article 60.2 follows the **financial year**, while the one for 60.1 followed the **accounting year**.

- **Incurred expenditure:** the interim report must include the expenditure actually incurred, as we will see in the worksheets for projects and technical assistance. At the same time, EC must also take into consideration all the advance payments transferred to project beneficiaries / technical assistance for the purpose of calculating the payment needs. The financial information in these cells is automatically transferred from the worksheets 2.1 and 3.1, described later on.
- **Payments received from the EC:** this figure is automatically transferred from the worksheet 1.2.
- **Payment and expenditure balance:** the amount in this cell is calculated automatically as the deduction of the amounts actually paid by the programme to the project beneficiaries / technical assistance (under the title incurred expenditure) from the payments received from EC.
- **Expenditure likely to be incurred:** forecast of payments to project beneficiaries and technical assistance, including advance payments until the end of the financial year. These figures must be carefully estimated by the MA on the basis of the forecast of further advance payments or the balance ones. Cells are to be filled in by the MA and are not connected to any other worksheet in the Excel file.
- **Payments needs:** this amount is calculated automatically as a deduction of the balance from the forecast of payments.
- **Requested amount:** MA may decide to request an amount lower than the payment needs calculated automatically. If not the case, simply indicate again the amount of the payment needs.

All these amounts correspond to **EU share** and must be introduced as **structured data in SFC**.

Payments received from EC

This table in worksheet 1.2. is a compilation of all the payments received by the programme from the EC since the beginning of the programming period until the cut-off date. The information can be easily retrieved from the last submitted Annual Report, plus any ulterior payment received.

Description of the item	Date of receipt	Amount [EUR]	Comments
CURRENT REPORTING PERIOD		0,00	
PREVIOUS REPORTING PERIODS		0,00	
TOTAL		0,00	

Actual expenditure and payments to project beneficiaries

This table collects on one side the information requested by article 60.2 of ENI CBC IR, that is, the expenditure actually incurred by project beneficiaries and, on the other, the information required to calculate the payment needs of worksheet 1.1.

As previously mentioned, it is important that payments refer only to **EU share**, in particular in the case of programmes pooling national co-financing, transferred to MA and forming part of the grant.

The table is broken down by thematic objectives, as seen in the image below:

2.1. PROJECTS (EU FUNDS)				
Thematic objective	Total eligible expenditure incurred and paid until dd/mm/yy (cut-off date) [EUR]	EU funding [EUR]	EU funding %	Total payments to projects (including transfers of advance payments. Only EU funds)
Total	0,00	0,00	#DIV/0!	0,00
Thematic Objective [1]	0,00	0,00	#DIV/0!	0,00
Thematic Objective [2]	0,00	0,00	#DIV/0!	0,00
Thematic Objective [3]	0,00	0,00	#DIV/0!	0,00
Thematic Objective [4]	0,00	0,00	#DIV/0!	0,00

Let's see how to fill-in each field in detail:

- **Total eligible expenditure incurred and paid:** amount of expenditure declared by the project beneficiaries, accepted and considered as eligible by the MA (please do not include any amounts confirmed as irregular, if detected after the acceptance by MA). The amount must include all expenditure since the beginning of the programming period until the cut-off date.
- **EU funding of eligible expenditure:** the amount and percentage of EU share of the eligible amount, as indicated in the previous field.
- **Total payments to projects:** you must include all the amounts actually transferred to project beneficiaries, both advance and balance payments (please deduct the amounts already recovered).

The total amount of actual **payments of EU share** to project beneficiaries is automatically connected with worksheet 1.1.

Actual expenditure and payments for technical assistance

The last table in worksheet 3.1. corresponds to the expenditure and payments for the technical assistance. As in the case of project beneficiaries, it includes the information on the expenditure incurred and paid, but also possible TA advance payments to the programme bodies.

Also in this case, it is important that payments refer only to **EU share**, in particular the programmes providing co-financing of the technical assistance by the participating countries.

The table is structured as the one for project beneficiaries.

3.1. TECHNICAL ASSISTANCE

Total eligible expenditure incurred and paid until dd/mm/yy (cut-off date) [EUR]	EU funding [EUR]	EU funding %	Total technical assistance payments (including transfers of TA advance payments. Only EU funds)
0,00	0,00	0,00	0,00

The way to fill-in the field is identical to worksheet 2.1.



ENI CBC MED 2014-2020

Accounting and Payment Unit

Interim financial Report Reporting period _____ Cut off Day _____ Article 60(2) of the Commission Implementing Regulation (EU) No 897/2014

CONTROL QUESTIONS	YES NO NA	Comments
1.OVERVIEW OF THE PROGRAMME IMPLEMENTATION		
1.1 Payment needs		
Which is the cut off date?		Cut-off date is the latest date of the financial information used for the preparation of the Interim Financial Report (usually around one month before its submission)
Has forecast of payments been done for the period starting at the day following the cut-off date and ending at 31 December of the same calendar year?		Financial year is equivalent to calendar year.
Which is the reporting period?		Reporting period: period starting the 1st day following the end date of the accounting year reported in the last Annual Report and ending by the cut-off date for the first request. In any further request during the same year, the period will start at the cut-off date of the previous request.
Does the forecast for article 60.2 follow the financial year?		(while the one for 60.1 followed the accounting year).
Does the interim report include the expenditures actually incurred, as far as in the worksheets for projects and technical assistance?		At the same time, EC must also take into consideration all the advance payments transferred to project beneficiaries / technical assistance for the purpose of calculating the payment needs. The financial information in these cells is automatically transferred from the worksheets 2.1 and 3.1, described later on.
Is the amount of Payments received from EC correct?		Payments received from the EC: this figure is automatically transferred from the worksheet 1.2.
Is the amount of Payments and expenditures balance correct?		The amount in this cell is calculated automatically as the deduction of the amounts actually paid by the programme to the project beneficiaries / technical assistance (under the title incurred expenditure) from the payments received from EC.
Has forecast of payments to project beneficiaries and technical assistance been carefully estimated by the MA on the basis of		Cells are to be filled in by the MA and are not connected to any other worksheet in the Excel file.

the forecast of further advance payments or the balance ones?		
Do they include advance payments until the end of the financial year?		
Are these amounts carefully estimated by the MA on the basis of the forecast of further advance payments or the balance ones?		
Are Payments needs amount correct?		This amount is calculated automatically as a deduction of the balance from the forecast of payments.
Does the MA decide to request an amount lower than the automatically calculated payment needs ?		If this is not the case, simply indicate again the amount of the payment needs.
Do all these amounts correspond to EU share?		they must be included as structured data in SFC.
1.2 Payments from European Commission		
Have all the payments, which are retrieved from the last submitted Annual Report, been reported?		This table in worksheet 1.2. is a compilation of all the payments received by the programme from the EC since the beginning of the programming period until the cut-off date
Have further payment received reported?		
2. Projects		
2.1 Projects - costs incurred and paid (This table collects on one side the information requested by article 60.2 of ENI CBC IR, that is, the expenditure actually incurred by project beneficiaries and, on the other side, the information required to calculate the payment needs of worksheet 1.1.)		
Do payments refer only to EU share?		
Have data been broken down by thematic objectives?		
Does the amount of expenditure declared by the project beneficiaries, accepted and considered as eligible by the MA, include all expenditures since the beginning of the programming period until the cut-off date?		Total eligible expenditure incurred and paid do not include any amounts confirmed as irregular, if detected after the acceptance by MA
Have both the amount and percentage of EU share of the eligible amount, been reported, as indicated in the previous field?		
Have all the amounts actually transferred to		deduct the amounts already recovered

project beneficiaries been included in the field "Total payments to projects"? (both advance and balance payments).		
Is the total amount of actual payments of EU share to project beneficiaries automatically connected with worksheet 1.1.?		
3. Technical assistance		
3.1 Technical Assistance - costs incurred and paid (The table is structured as the one for project beneficiaries. The way to fill-in the field is identical to worksheet 2.1.)		
Does this table include the information on the expenditures incurred and paid, and possible TA advance payments to the programme bodies as in the case of project beneficiaries?		The last table in worksheet 3.1. corresponds to the expenditure and payments for the technical assistance.
Do payments refer only to EU share?		in particular the programmes providing co-financing of the technical assistance by the participating countries
Do the total eligible expenditures incurred and paid include the total amount of expenditure declared, accepted and considered as eligible by the MA since the beginning of the programming period until the cut-off date?		Do not include any amounts confirmed as irregular, if detected after the acceptance by MA. The amount must include all expenditure since the beginning of the programming period until the cut-off date.
Have both the amount and percentage of EU share of the eligible amount been reported, as indicated in the previous field?		EU funding of eligible expenditure
Do total payments include all the amounts actually transferred? (both advance and balance payments)		deduct the amounts already recovered
Is the total amount of actual payments of EU share automatically connected with worksheet 1.1.?		

Cagliari,

The Head of Accounting Unit



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REGIONE AUTONOMA DELLA SARDEGNA

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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Contratti per l'acquisizione di beni e servizi da parte dell'Autorità di gestione da rendicontare nel programma operativo ENI CBC Bacino del Mediterraneo (MA)

Attività di controllo	SI	NO	Note e commenti
I contratti stipulati sono inerenti le attività del Programma ENI CBC MED 2014/2020?			
Le spese riferite ai contratti rientrano nel periodo oggetto di rendicontazione?			
E' verificata la copertura finanziaria nel Financial Plan autorizzatorio delle spese riferite al periodo di rendicontazione in oggetto?			
Sono stati prodotti, o sono comunque disponibili, tutti i documenti originali giustificativi di spesa (contratti, convenzioni, determinazioni di impegno, liquidazione, fatture, etc)?			
La Direzione Generale dei Servizi finanziari ha effettuato tutti i controlli contabili sugli atti di impegno e liquidazione?			
E' stato verificato l'effettivo quietanzamento delle spese?			
L'Ufficio "Gruppo di lavoro Controlli di I livello, certificazione della spesa e gestione delle irregolarità", presso la Direzione Generale del C.R.P., competente ad effettuare i controlli, ha trasmesso tutta la documentazione comprovante gli avvenuti Controlli ex articolo 125 del Reg. (UE) n. 1303/2013 (RDC) - I livello?			
L'Ufficio di cui al punto precedente ha rilevato irregolarità?			
L'AA ha effettuato delle verifiche?			
Sono state riscontrate irregolarità?			
Le eventuali irregolarità sono state rettificate?			



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Si è tenuto conto di eventuali follow up?			
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Note: La presente Check list è riferita alle verifiche sui contratti relativi all'affidamento dei servizi per _____

Cagliari,

Il Dirigente del Servizio Contabilità e Pagamenti



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Contratti per selezione di Personale (Assessors) da parte dell'Autorità di gestione da rendicontare nel programma operativo ENI CBC Bacino del Mediterraneo

Attività di controllo	SI	NO	Note e commenti
I contratti stipulati sono inerenti le attività del Programma ENI CBC MED 2014/2020?			
Le spese riferite ai contratti rientrano nel periodo oggetto di rendicontazione?			
E' verificata la copertura finanziaria nel Financial Plan autorizzatorio delle spese riferite al periodo di rendicontazione in oggetto?			
Sono stati prodotti, o sono comunque disponibili, tutti i documenti originali giustificativi di spesa (contratti, convenzioni, determinazioni di impegno, liquidazione, fatture, etc)?			
La Direzione Generale dei Servizi finanziari ha effettuato tutti i controlli contabili sugli atti di impegno e liquidazione?			
E' stato verificato l'effettivo quietanzamento delle spese?			
L'Ufficio "Gruppo di lavoro Controlli di I livello, certificazione della spesa e gestione delle irregolarità", presso la Direzione Generale del C.R.P., competente ad effettuare i controlli, ha trasmesso tutta la documentazione comprovante gli avvenuti Controlli ex articolo 125 del Reg. (UE) n. 1303/2013 (RDC) - I livello?			
L'Ufficio di cui al punto precedente ha rilevato irregolarità?			
L'AA ha effettuato delle verifiche?			
Sono state riscontrate irregolarità?			
Le eventuali irregolarità sono state rettificate?			



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Si è tenuto conto di eventuali follow up?			
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Note: La presente Check list è riferita alle verifiche sui esperti esterni incaricati della valutazione delle proposte progettuali presentate nell'ambito del Programma Operativo ENI CBC Bacino del Mediterraneo 2014-2020

Cagliari,

Il Dirigente del Servizio Contabilità e Pagamenti



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Costi del personale impiegato nel programma operativo ENI CBC Bacino del Mediterraneo (MA)

Attività di controllo	SI	NO	Note e commenti
E' verificata l'assegnazione dei dipendenti impiegati nell'Ufficio dell'AdG?			
E' verificata l'assegnazione dei dipendenti impiegati nell'Ufficio dell'AA?			
Il personale ha firmato un codice di comportamento?			
Sono disponibili gli Ordini di servizio e i funzionigrammi dai quali si rilevano le attività lavorative del personale nonché i compiti assegnati?			
E' documentata, attraverso schede attività o dichiarazioni dei dirigenti, la percentuale di tempo impiegato dal personale nel Programma oggetto della relazione annuale?			
La certificazione del costo mensile lordo relativo al personale impiegato è validata da apposita dichiarazione della DGSF (tabelle/rendiconti, attestazione di pagamento degli oneri, etc)?			
La percentuale dei costi ammissibili è calcolata in relazione al tempo dedicato al Programma Eni?			
Il costo mensile del personale impiegato e rendicontato dalla DGSF è stato calcolato nel rispetto della quota UE prevista (30%)?			
Le spese rendicontate sono ammissibili a norma del regolamento UE n. 897/2014?			
Sono disponibili le prove del pagamento delle retribuzioni (buste paga)?			
Sono disponibili le prove del pagamento degli			



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oneri sociali versati (F24)?			
Sono presenti i verbali di controllo dell'Auditor esterno?			
Sono state riscontrate spese non ammissibili?			
L'AA ha effettuato delle verifiche?			
Sono state riscontrate irregolarità?			
Le eventuali irregolarità sono state rettificate?			
Si è tenuto conto di eventuali follow up?			

Note: La presente Check list è riferita alle verifiche sui seguenti dipendenti dell'Ufficio ENI CBC MED:

Cagliari,

Il dirigente del Servizio contabilità e pagamenti

PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Missioni del personale impiegato nel programma operativo ENI CBC Bacino del Mediterraneo (MA)

Attività di controllo	SI	NO	Note e commenti
E' verificato l'elenco dei dipendenti impiegati nell'Ufficio dell'AdG che hanno effettuato le missioni da rendicontare?			
E' verificato l'elenco dei dipendenti impiegati nell'Ufficio dell'AA che hanno effettuato le missioni da rendicontare?			
Le missioni sono state autorizzate dal Direttore dell'Ufficio?			
Sono disponibili gli atti autorizzativi delle missioni?			
Sono dichiarati solo i costi di viaggio del personale autorizzato o anche di altre persone?			
Le spese della missione sono previste e rientrano nei limiti del Piano finanziario del Programma?			
Il programma e la data della missione sono chiaramente indicati?			
La missione è inerente alle attività del Programma ENI CBC MED 2014/2020?			
Le missioni sono effettuate all'interno dell'area ammissibile?			
E' stata verificata l'effettiva partecipazione alla missione attraverso liste dei presenti, fogli firme o altra documentazione disponibile?			
Sono stati prodotti e verificati tutti i documenti originali giustificativi di spesa?			
E' specificato il tipo di costo (pernottamento, viaggio, vitto, etc) comprovante la spesa sostenuta?			
Sono disponibili i documenti che provano i pagamenti dell'assicurazione medica di viaggio			

e/o dei visti?			
Se le spese sono pagate dalla persona autorizzata alla missione o se l'Amministrazione ha anticipato, sono disponibili i documenti relativi al rimborso delle spese?			
Il rendiconto delle spese è stato autorizzato dal dirigente competente?			
Il Servizio della Direzione generale dei servizi finanziari, competente a liquidare le missioni, ha effettuato i controlli?			
Il Servizio che liquida le missioni ha rilevato irregolarità?			
Il Servizio che liquida le missioni ha verificato che i relativi costi sono conformi alla legislazione vigente?			
Il tasso di cambio è applicato correttamente?			
E' verificata la data di liquidazione e pagamento della missione nella busta paga del dipendente?			
Tutte le spese rendicontate sono state interamente liquidate?			
Le spese ammesse a rimborso UE sono calcolate correttamente?			
Tutta la documentazione è conservata ed è visionabile in originale?			
Sono presenti i verbali di controllo dell'Auditor esterno?			
Sono state riscontrate spese non ammissibili?			
L'AA ha effettuato delle verifiche?			
Sono state riscontrate irregolarità?			
Le eventuali irregolarità sono state rettificate?			
Si è tenuto conto di eventuali follow up?			

Note: La presente Check list è riferita alle verifiche sui seguenti dipendenti dell'Ufficio ENI CBC MED:



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PRESIDÈNZIA



Cagliari,

Il dirigente del Servizio contabilità e pagamenti



REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA

PRESIDENZA

PRESIDÈNZIA



PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Costi del personale impiegato nel programma operativo ENI CBC Bacino del Mediterraneo (AA)

Attività di controllo	SI	NO	Note e commenti
E' verificata l'assegnazione dei dipendenti impiegati nell'Ufficio dell'AdG?			
E' verificata l'assegnazione dei dipendenti impiegati nell'Ufficio dell'AA?			
Il personale ha firmato un codice di comportamento?			
Sono disponibili gli Ordini di servizio e i funzionigrammi dai quali si rilevano le attività lavorative del personale nonché i compiti assegnati?			
E' documentata, attraverso schede attività o dichiarazioni dei dirigenti, la percentuale di tempo impiegato dal personale nel Programma oggetto della relazione annuale?			
La certificazione del costo mensile lordo relativo al personale impiegato è validata da apposita dichiarazione della DGSF (tabelle/rendiconti, attestazione di pagamento degli oneri, etc)?			
La percentuale dei costi ammissibili è calcolata in relazione al tempo dedicato al Programma Eni?			
Il costo mensile del personale impiegato e rendicontato dalla DGSF è stato calcolato nel rispetto della quota UE prevista (30%)?			
Le spese rendicontate sono ammissibili a norma del regolamento UE n. 897/2014?			
Sono disponibili le prove del pagamento delle retribuzioni (buste paga)?			
Sono disponibili le prove del pagamento degli oneri sociali versati (F24)?			



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Sono presenti i verbali di controllo dell'Auditor esterno?			
Sono state riscontrate spese non ammissibili?			

Note: La presente Check list è riferita alle verifiche sui seguenti dipendenti dell'Autorità di Audit:

Cagliari,

Il dirigente del Servizio contabilità e pagamenti

PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Missioni del personale impiegato nel programma operativo ENI CBC Bacino del Mediterraneo (AA)

Attività di controllo	SI	NO	Note e commenti
E' verificato l'elenco dei dipendenti impiegati nell'Ufficio dell'AdG che hanno effettuato le missioni da rendicontare?			
E' verificato l'elenco dei dipendenti impiegati nell'Ufficio dell'AA che hanno effettuato le missioni da rendicontare?			
Le missioni sono state autorizzate dal Direttore dell'Ufficio?			
Sono disponibili gli atti autorizzativi delle missioni?			
Sono dichiarati solo i costi di viaggio del personale autorizzato o anche di altre persone?			
Le spese della missione sono previste e rientrano nei limiti del Piano finanziario del Programma?			
Il programma e la data della missione sono chiaramente indicati?			
La missione è inerente alle attività del Programma ENI CBC MED 2014/2020?			
Le missioni sono effettuate all'interno dell'area ammissibile?			
E' stata verificata l'effettiva partecipazione alla missione attraverso liste dei presenti, fogli firme o altra documentazione disponibile?			
Sono stati prodotti e verificati tutti i documenti originali giustificativi di spesa?			
E' specificato il tipo di costo (pernottamento, viaggio, vitto, etc) comprovante la spesa sostenuta?			
Sono disponibili i documenti che provano i pagamenti dell'assicurazione medica di viaggio			

e/o dei visti?			
Se le spese sono pagate dalla persona autorizzata alla missione o se l'Amministrazione ha anticipato, sono disponibili i documenti relativi al rimborso delle spese?			
Il rendiconto delle spese è stato autorizzato dal dirigente competente?			
Il Servizio della Direzione generale dei servizi finanziari, competente a liquidare le missioni, ha effettuato i controlli?			
Il Servizio che liquida le missioni ha rilevato irregolarità?			
Il Servizio che liquida le missioni ha verificato che i relativi costi sono conformi alla legislazione vigente?			
Il tasso di cambio è applicato correttamente?			
E' verificata la data di liquidazione e pagamento della missione nella busta paga del dipendente?			
Tutte le spese rendicontate sono state interamente liquidate?			
Le spese ammesse a rimborso UE sono calcolate correttamente?			
Tutta la documentazione è conservata ed è visionabile in originale?			
Sono presenti i verbali di controllo dell'Auditor esterno?			
Sono state riscontrate spese non ammissibili?			

Note: La presente Check list è riferita alle verifiche sui seguenti dipendenti dell'Autorità di Audit:

Cagliari,

Il dirigente del Servizio contabilità e pagamenti

PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Contratti per l'acquisizione di beni e servizi da parte dell'Autorità di Audit da rendicontare nel programma operativo ENI CBC Bacino del Mediterraneo (AA)

Attività di controllo	SI	NO	Note e commenti
I contratti stipulati sono inerenti le attività del Programma ENI CBC MED 2014/2020?			
Le spese riferite ai contratti rientrano nel periodo oggetto di rendicontazione?			
E' verificata la copertura finanziaria nel Financial Plan autorizzatorio delle spese riferite al periodo di rendicontazione in oggetto?			
Sono stati prodotti, o sono comunque disponibili, tutti i documenti originali giustificativi di spesa (contratti, convenzioni, determinazioni di impegno, liquidazione, fatture, etc)?			
La Direzione Generale dei Servizi finanziari ha effettuato tutti i controlli contabili sugli atti di impegno e liquidazione?			
E' stato verificato l'effettivo quietanzamento delle spese?			
Il Servizio Primo di Controllo presso la Direzione Generale dei Servizi Finanziari, competente ad effettuare i controlli, ha trasmesso tutta la documentazione comprovante gli avvenuti Controlli ex articolo 125 del Reg. (UE) n. 1303/2013 (RDC) - I livello?			
L'Ufficio di cui al punto precedente ha rilevato irregolarità?			
Si è tenuto conto di eventuali follow up?			

Note: La presente Check list è riferita alle verifiche sui contratti relativi all'affidamento dei servizi per _____



UNIONE EUROPEA



REGIONE AUTÒNOMA DE SARDIGNA
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UNIONE EUROPEA



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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Spese Antenne da rendicontare nel programma operativo ENI CBC Bacino del Mediterraneo

Attività di controllo	SI	NO	Note e commenti
Le spese sono inerenti le attività del Programma ENI CBC MED 2014/2020?			
Le spese riferite ai contratti rientrano nel periodo oggetto di rendicontazione?			
E' verificata la copertura finanziaria nel Financial Plan autorizzatorio delle spese riferite al periodo di rendicontazione in oggetto?			
Sono presenti i verbali dell'Auditor esterno?			
Le spese rendicontate corrispondono alle spese certificate dall'Auditor esterno?			
Sono state rilevate irregolarità?			
L'Authorizing Unit ha svolto verifiche on the spot?			
Sono state riscontrate irregolarità?			
L'AA ha effettuato delle verifiche?			
Sono state riscontrate irregolarità?			
Le eventuali irregolarità sono state rettificate?			
Si è tenuto conto di eventuali follow up?			

Note: La presente Check list è riferita alle verifiche sui contratti relativi all'affidamento dei servizi per _____

Cagliari,

Il Dirigente del Servizio Contabilità e Pagamenti



UNIONE EUROPEA



REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA

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PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Parte finanziaria della relazione annuale per l'esercizio contabile _____ (Articolo 68, paragrafo 2, del regolamento di esecuzione (UE) n. 897/2014 della Commissione): Spese Progetti da rendicontare nel programma operativo ENI CBC Bacino del Mediterraneo

Attività di controllo	SI	NO	Note e commenti
Le spese sono inerenti le attività del Programma ENI CBC MED 2014/2020?			
Le spese rientrano nel periodo oggetto di rendicontazione?			
Le spese sono correttamente aggregate per obiettivi tematici?			
Le anticipazioni erogate sono correttamente rendicontate?			
Le spese effettivamente sostenute dai progetti sono correttamente rendicontate?			
Tali spese corrispondono alle spese accettate da MA?			
Sono state rilevate irregolarità successivamente alla loro accettazione?			
L'AA ha effettuato delle verifiche?			
Sono state riscontrate irregolarità?			
Le eventuali irregolarità sono state rettificate?			
Si è tenuto conto di eventuali follow up?			

Note: La presente Check list è riferita alle verifiche sui contratti relativi all'affidamento dei servizi per _____

Cagliari,

Il Dirigente del Servizio Contabilità e Pagamenti

Mediterranean Sea Basin Programme 2014-2020
[EC Decision number C(2015) 9133 of 17 December 2015]
Annual Report [accounting year *01.01.2018-30.06.2019*]
17/12/2019

II. Financial Part

Article 68(2) of the Commission Implementing Regulation (EU) No 897/2014

Managing Authority: Region Of Sardinia

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Annexes:

- A Management Declaration > Article 68(2b) Not Provided see transmission letter
- B Annual summary of the controls carried out by the Managing Authority > Article 68(2c) Not provided see transmission letter
- C Audit opinion on the annual accounts > Article 68(2d) Not provided see transmission letter
- D Annual audit report drawn up by the Audit Authority > Article 68(2e)
- E Estimate of costs incurred from 1 July to 31 December of the preceding year > Article 68(2f)
- F List of projects closed during the accounting year > Article 68(2g) NA
- G Bank account statement on 30 June of the reporting year and bank account statement on 31 January following year

Programme: Mediterranean Sea Basin Programme 2014-2020

1. CALCULATION OF THE BALANCE (all amounts in EUR)

Cashflow (receipts and payments) during the accounting year

A

RECEIPTS

Payments received from the European Commission	46.241.808,80
Revenue from projects (penalties, interest on delayed recoveries, etc.)	0
Amount recovered from projects (paid by bank transfer, excluding recoveries deducted from payment)	0
Revenue from Technical Assistance (penalties, interest on delayed recoveries, interest on prefinancing etc.)	
Amount recovered from Technical Assistance (paid by bank transfer, excluding recoveries deducted from payment)	0
TOTAL REVENUE	46.241.808,80

B

PAYMENTS

Amounts paid to projects	0
Amount paid for Technical Assistance	-
TOTAL EXPENDITURE	-

C

BALANCE ON 30 /06 /2019	-
--------------------------------	----------

ANNUAL BALANCE (A-B+C)	46.241.808,80
-------------------------------	----------------------

D

* year = accounting year as per art 2(f) and art 68.2(b)

signature: _____ date: _____

1.1. PREFINANCING REQUEST* (Article 60(1) - (to be submitted separately from Financial Report))

all amounts in EUR

I, the undersigned, xxxxxxx, acting as the Head of the Managing Authority for the ENI CBC Programme **ENI CBC Mediterranean Sea Basin**, hereby **request a payment of** _____ **EUR**, corresponding to 80 % from the EC annual commitment of the programme for the year 2020*, calculated as follows.

Balance on	
Payments from the EC from	
Expenditure to be incurred by the end of two accounting years following the reported one	
PAYMENT NEEDS for the following financial year	

Signature: _____ date: _____

Notes:

[1] in accordance with article 60 of ENI CBC IR

1.2. PROVISIONAL BUDGET FOR THE FOLLOWING 2 ACCOUNTING YEARS (COMMITMENTS AND EXPENDITURE)

From the second financial year, requests for prefinancing shall be accompanied by the provisional budget detailing the Managing Authority's commitments and payments for the two accounting years as referred to in article 60 of ENI CBC IR.

	COMMITMENTS [EUR]			
		1st following accounting year	2nd following accounting year	
	Amount COMMITTED by 30/06/19 ^[1]	Amount to be COMMITTED 01/07/19 to 30/06/20 ^[2]	Amount to be COMMITTED 01/07/20 to 30/06/21 ^[3]	Total amount to be COMMITTED ^[4]
PROJECTS				
Thematic Objective [A.1 Business and SME development]				
Priority [A.1.1. Support innovative start-up and recently established enterprises]				
Priority [A.1.2 Strengthen and support networks, clusters, consortia and value-chains]				
Priority [A.1.3 Encourage sustainable tourism initiatives and actions]				
Thematic Objective [A.2 Support to education, research, technological development and innovation]				
Priority [A.2.1 Support technological transfer and commercialisation of research results]				
Priority [A.2.2 Support SMEs in accessing research and innovation]				
Thematic Objective [A.3 Promotion of social inclusion and fight against poverty]				
Priority [A.3.1 Provide young people, especially those belonging to the NEETS and women, with marketable skills]				
Priority [A.3.2 Support social and solidarity economic actors]				
Thematic Objective [B.4 Environmental protection, climate change adaptation and mitigation]				
Priority [B.4.1. Support innovative and technological solutions to increase water efficiency and encourage use of non conventional water supply]				
Priority [B.4.2. Reduce municipal waste generation and promote source separated collection and the optimal exploitation of its organic component]				
Priority [B.4.3 Support cost-effective and innovative energy rehabilitations relevant to building types and climatic zones, with a focus on public buildings]				
Priority [B.4.4 Incorporate the ecosystem-based management approach to ICZM into local development planning]				
	EXPENDITURE [EUR]			
		1st following accounting year	2nd following accounting year	
	Amount PAID by 30/06/2019 ^[1]	Amount to be PAID 01/07/19 to 30/06/20 ^[2]	Amount to be PAID 01/07/20 to 30/06/21 ^[3]	Cumulative amount to be PAID ^[4]
PROJECTS	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Thematic Objective 1 (Business and SMEs development)				
Thematic Objective 2 (Support to education, research, technological development and innovation)				
Thematic Objective 3 (Promotion of social inclusion and fight against poverty)				
Thematic Objective 4 (Environmental protection, climate change adaptation and mitigation)				
Technical Assistance				
Staff costs				
Travel & Subsistence costs				
Equipment and supplies				
Administrative costs				
Subcontracted costs				
Other costs				
TOTAL				

Notes:

[1] 30 June of the year of the annual report

[2] Period from 1 July of the year of annual report to 30 June of the following year (1st accounting year)

[2] Period from 1 July of the preceding year to 30 June of the following year+1 (2nd accounting year)

[4] Total commitments by the end of 2nd following accounting year

1.3. PAYMENTS FROM THE EUROPEAN COMMISSION (all amounts in EUR)

[illegible]

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 -

Programme: Mediterranean Sea Basin Programme 2014-2020

1.4 PAYMENTS FROM PARTICIPATING COUNTRIES AT PROGRAMME LEVEL (all amounts in EUR)

[illegible]

1.5 RECONCILIATION WITH THE FINANCIAL TABLE OF THE JOP

	Planned in JOP					Latest Amended & Approved Budget (if applicable)*					Actual expenditure paid by the end of the reporting year				Actual cumulated expenditure paid from the beginning of the programme until the end of the current reporting year				Committed reported period					Committed all reporting periods				
	EU-funding	Co-financing	Co-financing by (participating countries)*	Co-financing rate (%)	Total funding	EU-funding (a)	Co-financing	Co-financing by (participating countries)*	Co-financing rate (%)	Total funding	EU-funding	Co-financing	Co-financing by (participating countries)*	Total funding	EU-funding	Co-financing	Co-financing by (participating countries)*	Total funding	EU-funding	Co-financing	Co-financing by (participating countries)*	Co-financing rate (%)	Total funding	EU-funding (b)	Co-financing	Co-financing by (participating countries)*	Co-financing rate (%)	Total funding
Projects					0,00					0,00																		
Thematic objective [1]											0,00																	
Thematic objective [2]											0,00																	
Thematic objective [3]											0,00																	
Thematic objective [4]											0,00																	
Technical assistance																												
Total	0,00	0,00		12,19%	0,00					0,00				0,00				0,00					0,00		0		0,00	

* Relevant only for the programmes, where co-financing is provided by participating programmes.

* Approved 30 January 2019 in Cairo IMC

** Always the figure of the last amendment

Programme: Mediterranean Sea Basin Programme 2014-2020

1.6 BANK ACCOUNT IN EUR

Bank account, set up according to the article 59 of the ENI CBC IR.

Bank account number	Description of the bank account	Bank account holder	Currency	Balance on 30/06/2019

Reconciliation of the accounts

According to the article 59.2 of ENI CBC IR, when payments by the Commission are channelled through another bank account than the programme's, the related amounts and any accrued interest shall be transferred to the programme bank account without delay and in full.

Interest generated is not due to the programmes, however it is requested to provide the information on the interest generated for the purpose of the reconciliation of the bank account(s) and the programme accounts.

EUR exchange rate, according to the method indicated in the JOP							
Bank account number	Description of the bank account	Balance in local currency (with interest)	Interest in local currency PREVIOUS REPORTING PERIODS	Interest in local currency CURRENT REPORTING PERIOD	Balance (with interest) [EUR]	Interest PREVIOUS REPORTING PERIODS [EUR]	Interest CURRENT REPORTING PERIOD [EUR]

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

1.7 COFINANCING

The national co-financing from participating countries at the programme level for the accounting year 2018-2019 are as follows:	0
--	---

According to the Article 12 of ENI CBC IR, co-financing rate shall amount to at least 10 % of the Union contribution:

EU contribution declared by the projects and the TA for the accounting year 2018-2019	
Co-financing declared from other sources than the EU contribution for the accounting year 2017-2018	
Co-financing rate for the year <insert year>	
Co-financing rate as indicated in JOP	

Cumulated EU contribution declared by the projects and the TA	
Cumulated Co-financing declared from other sources than the EU contribution	
Co-financing rate for the year <01/01/2018-30/06/2019>	
Co-financing rate as indicated in JOP	

Programme: Mediterranean Sea Basin Programme 2014-2020

2. PROJECTS (EU FUNDS)

all reporting periods

TOTAL ALL THEMATIC OBJECTIVES	
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19
20	20
21	21
22	22
23	23
24	24
25	25
26	26
27	27
28	28
29	29
30	30
31	31
32	32
33	33
34	34
35	35
36	36
37	37
38	38
39	39
40	40
41	41
42	42
43	43
44	44
45	45
46	46
47	47
48	48
49	49
50	50
51	51
52	52
53	53
54	54
55	55
56	56
57	57
58	58
59	59
60	60
61	61
62	62
63	63
64	64
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67	67
68	68
69	69
70	70
71	71
72	72
73	73
74	74
75	75
76	76
77	77
78	78
79	79
80	80
81	81
82	82
83	83
84	84
85	85
86	86
87	87
88	88
89	89
90	90
91	91
92	92
93	93
94	94
95	95
96	96
97	97
98	98
99	99
100	100

0,00

0,00

0,00

0,00

0,00

0,00

0

0,0

Amount of EU funding granted in current period

0,00

[illegible]

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

2.1. PROJECTS - PAYMENTS (EU FUNDS)

0,00

0,00

0,00

Payment to Projects				Payment request		Incurred certified costs*				Accepted expenditure		
Project Reference	Beneficiary name	Date of Payment	Payment Amount [EUR]	Date of payment request	Amount of Payment request [EUR]	Name of the controller	Date of Expenditure verification report	Amount verified as eligible [EUR]	Notes on Expenditure verification report	Expenditure accepted by MA	EU grant %	EU share accepted expenditure**
THEMATIC OBJECTIVE [NUMBER AND NAME]			0,00		0,00			0,00		0,00		0,00
Priority <number and name>			0,00		0,00			0,00		0,00		0,00
Priority <number and name>			0,00		0,00			0,00				0,00
Priority <number and name>			0,00		0,00			0,00				0,00
THEMATIC OBJECTIVE [NUMBER AND NAME]			0,00		0,00			0,00				0,00
Priority <number and name>			0,00		0,00			0,00		0,00		0,00
Priority <number and name>			0,00		0,00			0,00				0,00
Priority <number and name>			0,00		0,00			0,00				0,00

* Total amount subject to audit/certification (including indirect costs). Any ineligible amounts should be indicated in note on Audit Report

** Amount to be cleared by EU

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

2.2. RECOVERIES, WAIVERS, FINANCIAL CORRECTIONS, OLAF, LEGAL PROCEEDINGS (EU FUNDS) FROM PROJECTS

The accounts shall include on the level of priorities and technical assistance - the amounts waived and recovered during the accounting year, the amounts to be recovered by the end of the accounting year and the unrecoverable amounts.

Financial corrections shall be recorded in the annual accounts by the Managing Authority for the accounting year in which the cancellation is decided.

LIST OF AMOUNTS RECOVERED IN PROJECTS

Type of recovery	Identification of project	Thematic objective / priority	Amount recovered, EU funds (EUR)	Date of the decision by relevant body	Justification of the recovery
Recoveries deducted from payment			0		
	...		0		
Total			0		
Recoveries paid by bank transfer			0		
	...		0		
Total			0		
TOTAL AMOUNT RECOVERED			0		

LIST OF ALL FINANCIAL CORRECTIONS APPLIED

Identification of project	Thematic objective / priority	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
		0		
		0		
		0		
...		0		
TOTAL AMOUNT CORRECTED		0		

LIST OF RECOVERIES WAIVED IN PROJECTS

Identification of project	Thematic objective / priority	Amount waived, EU funds (EUR)	Date of the decision by JMC	Justification of the waiver
		0		
		0		
		0		
...		0		
TOTAL AMOUNT WAIVED		0		

LIST OF PENDING RECOVERIES AND UNRECOVERABLE AMOUNTS

Identification of project	Thematic objective / priority	Amount pending, EU funds (EUR) / Amount unrecoverable	Country of establishment of the beneficiary/ partner	Status description of recovery	Indicative date of the recovery (N/A for unrecoverable amounts)
		0			
		0			
...		0			
TOTAL AMOUNT OF PENDING RECOVERIES		0			

LIST OF PROJECTS UNDER OLAF INVESTIGATION, LEGAL PROCEEDING OR ADMINISTRATIVE APPEAL HAVING SUSPENSORY EFFECT

Identification of project	Thematic objective / priority	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
		0		
		0		
		0		
...		0		
TOTAL AMOUNT		0		

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

2.3 REVENUE FROM PROJECTS (penalties, interests on delayed recoveries, other, etc.)

[illegible]

3. TECHNICAL ASSISTANCE				
Programme body	Amount contracted (EUR)	Amount paid in current reporting periods (EUR)	Cost in EUR	Cost in EUR (EU share)
1. Staff costs				
MA				
BO Aqaba				
BO Valencia				
AA				
2. Travel & Subsistence costs				
MA				
BO Aqaba	-	-	-	-
BO Valencia				
AA				
4. Equipment & supplies				
5. Administrative costs				
6. Subcontracted services				
JMC				
PSC				
MA				
JTS				
BO Aqaba				
BO Valencia				
AA				
National bodies involved in programme management	-	0,00	0,00	0,00
7. Other costs				
MA				
JTS				
BO				
AA				
National bodies involved in programme management				
TOTAL AMOUNT				

* excluding Prefinancing but including expenditure co-financed by partner countries (pre-financing refers to the pre-financing payments between MA and the other bodies)

-	-
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[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible][illegible]

[illegible]

[illegible]

*excluding pre-financing but including expenditure co-financed by partner countries

** The reported amounts have not been submitted to the AA since the designation process has not been completed yet

[illegible]

[illegible]

[illegible]

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

3.4 TECHNICAL ASSISTANCE - EQUIPMENT & SUPPLIES (EU FUNDS)

[illegible]

3.4 TECHNICAL ASSISTANCE - EQUIPMENT & SUPPLIES (EU FUNDS)

Description of the item	Country of origin	Date of invoice/receipt	Date of payment	Payment currency	Payment amount (as on invoice/receipt) in payment currency	EUR exchange rate (according to JOP provisions)	Cost in EUR	Cost in EUR (EU share)	Comments
National bodies involved in programme management					0		0	0	
(...)					0		0	0	

* excluding pre-financing but including expenditure co-financed by partner countries

-	-
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3.5 TECHNICAL ASSISTANCE - ADMINISTRATIVE COSTS (EU FUNDS)								
Description of the item	Date of invoice/receipt	Date of payment	Payment currency	Payment amount (as on invoice/receipt) in payment currency	EUR exchange rate (according to JOP provisions)	Cost in EUR	Cost in EUR (EU share)	Comments
MA				0		0	0	
JTS				0		0	0	
BO				0		0	0	
AA				0		0	0	
National bodies involved in programme management				0		0	0	
(...)				0		0	0	

* excluding pre-financing but including expenditure co-financed by partner countries

[illegible]

[illegible]

[illegible]

3.8 RECOVERIES, WAIVERS, FINANCIAL CORRECTIONS, OLAF, LEGAL PROCEEDINGS (EU FUNDS) FROM TECHNICAL ASSISTANCE

The accounts shall include on the level of priorities and technical assistance - the amounts waived and recovered during the accounting year, the amounts to be recovered by the end of the accounting year and the unrecoverable amounts.

Financial corrections shall be recorded in the annual accounts by the Managing Authority for the accounting year in which the cancellation is decided.

LIST OF AMOUNTS RECOVERED

Type of recovery	Identification of contractor	Amount recovered, EU funds (EUR)	Date of the decision by relevant body	Justification of the recovery
Recoveries deducted from payment		0		
	...	0		
Total		0		
Recoveries paid by bank transfer		0		
	...	0		
Total		0		
TOTAL AMOUNT RECOVERED		0		

LIST OF ALL FINANCIAL CORRECTIONS APPLIED

Identification of contractor	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
	0		
	0		
	0		
...	0		
TOTAL AMOUNT CORRECTED	0		

LIST OF RECOVERIES WAIVED

Identification of contractor	Amount waived, EU funds (EUR)	Date of the decision by JMC	Justification of the waiver
	0		
	0		
	0		
...	0		
TOTAL AMOUNT WAIVED	0		

LIST OF PENDING RECOVERIES AND UNRECOVERABLE AMOUNTS

Identification of contractor	Amount pending, EU funds (EUR) / Amount unrecoverable	Country of establishment of the beneficiary/ partner	Status description of recovery	Indicative date of the recovery (N/A for unrecoverable amounts)
	0			
	0			
...	0			
TOTAL AMOUNT OF PENDING RECOVERIES	0			

LIST OF CONTRACTORS UNDER OLAF INVESTIGATION, LEGAL PROCEEDING OR ADMINISTRATIVE APPEAL HAVING SUSPENSORY EFFECT

Identification of contractor	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
	0		
	0		
	0		
...	0		
TOTAL AMOUNT	0		

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

3.9 REVENUE FROM TECHNICAL ASSISTANCE (penalties, interests on delayed recoveries, other, etc.)

Description of the item	Date of receipt	Revenue amount [EUR]	Comments
	TOTAL AMOUNT	-	



Mediterranean Sea Basin Programme 2014-2020
[EC Decision number C(2015) 9133 of 17 December 2015]
Annual Report [accounting year *01.01.2018-30.06.2019*]
17/12/2019

II. Financial Part

Article 68(2) of the Commission Implementing Regulation (EU) No 897/2014

Managing Authority: Region Of Sardinia

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1.4	Payments from participating countries at programme level
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1.6	Bank accounts
1.7	Cofinancing

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Annexes:

- A Management Declaration > Article 68(2b) Not Provided see transmission letter
- B Annual summary of the controls carried out by the Managing Authority > Article 68(2c) Not provided see transmission letter
- C Audit opinion on the annual accounts > Article 68(2d) Not provided see transmission letter
- D Annual audit report drawn up by the Audit Authority > Article 68(2e)
- E Estimate of costs incurred from 1 July to 31 December of the preceding year > Article 68(2f)
- F List of projects closed during the accounting year > Article 68(2g) NA
- G Bank account statement on 30 June of the reporting year and bank account statement on 31 January following year

Programme: Mediterranean Sea Basin Programme 2014-2020

1. CALCULATION OF THE BALANCE (all amounts in EUR)

Cashflow (receipts and payments) during the accounting year

A

RECEIPTS

Payments received from the European Commission	46.241.808,80
Revenue from projects (penalties, interest on delayed recoveries, etc.)	0
Amount recovered from projects (paid by bank transfer, excluding recoveries deducted from payment)	0
Revenue from Technical Assistance (penalties, interest on delayed recoveries, interest on prefinancing etc.)	
Amount recovered from Technical Assistance (paid by bank transfer, excluding recoveries deducted from payment)	0
TOTAL REVENUE	46.241.808,80

B

PAYMENTS

Amounts paid to projects	0
Amount paid for Technical Assistance	-
TOTAL EXPENDITURE	-

C

BALANCE ON 30 /06 /2019	-
--------------------------------	----------

ANNUAL BALANCE (A-B+C)

46.241.808,80

D

* year = accounting year as per art 2(f) and art 68.2(b)

signature: _____ date: _____

1.1. PREFINANCING REQUEST* (Article 60(1) - (to be submitted separately from Financial Report))

all amounts in EUR

I, the undersigned, xxxxxxx, acting as the Head of the Managing Authority for the ENI CBC Programme **ENI CBC Mediterranean Sea Basin**, hereby **request a payment of** EUR, corresponding to 80 % from the EC annual commitment of the programme for the year 2020*, calculated as follows.

Balance on	
Payments from the EC from	
Expenditure to be incurred by the end of two accounting years following the reported one	
PAYMENT NEEDS for the following financial year	

Signature: _____ date: _____

Notes:

[1] in accordance with article 60 of ENI CBC IR

1.2. PROVISIONAL BUDGET FOR THE FOLLOWING 2 ACCOUNTING YEARS (COMMITMENTS AND EXPENDITURE)

From the second financial year, requests for prefinancing shall be accompanied by the provisional budget detailing the Managing Authority's commitments and payments for the two accounting years as referred to in article 60 of ENI CBC IR.

	COMMITMENTS [EUR]			
		1st following accounting year	2nd following accounting year	
	Amount COMMITTED by 30/06/19 ^[1]	Amount to be COMMITTED 01/07/19 to 30/06/20 ^[2]	Amount to be COMMITTED 01/07/20 to 30/06/21 ^[3]	Total amount to be COMMITTED ^[4]
PROJECTS				
Thematic Objective [A.1 Business and SME development]				
Priority [A.1.1. Support innovative start-up and recently established enterprises]				
Priority [A.1.2 Strengthen and support networks, clusters, consortia and value-chains]				
Priority [A.1.3 Encourage sustainable tourism initiatives and actions]				
Thematic Objective [A.2 Support to education, research, technological development and innovation]				
Priority [A.2.1 Support technological transfer and commercialisation of research results]				
Priority [A.2.2 Support SMEs in accessing research and innovation]				
Thematic Objective [A.3 Promotion of social inclusion and fight against poverty]				
Priority [A.3.1 Provide young people, especially those belonging to the NEETS and women, with marketable skills]				
Priority [A.3.2 Support social and solidarity economic actors]				
Thematic Objective [B.4 Environmental protection, climate change adaptation and mitigation]				
Priority [B.4.1. Support innovative and technological solutions to increase water efficiency and encourage use of non conventional water supply]				
Priority [B.4.2. Reduce municipal waste generation and promote source separated collection and the optimal exploitation of its organic component]				
Priority [B.4.3 Support cost-effective and innovative energy rehabilitations relevant to building types and climatic zones, with a focus on public buildings]				
Priority [B.4.4 Incorporate the ecosystem-based management approach to ICZM into local development planning]				
	EXPENDITURE [EUR]			
		1st following accounting year	2nd following accounting year	
	Amount PAID by 30/06/2019 ^[1]	Amount to be PAID 01/07/19 to 30/06/20 ^[2]	Amount to be PAID 01/07/20 to 30/06/21 ^[3]	Cumulative amount to be PAID ^[4]
PROJECTS	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Thematic Objective 1 (Business and SMEs development)				
Thematic Objective 2 (Support to education, research, technological development and innovation)				
Thematic Objective 3 (Promotion of social inclusion and fight against poverty)				
Thematic Objective 4 (Environmental protection, climate change adaptation and mitigation)				
Technical Assistance				
Staff costs				
Travel & Subsistence costs				
Equipment and supplies				
Administrative costs				
Subcontracted costs				
Other costs				
TOTAL				

Notes:

[1] 30 June of the year of the annual report

[2] Period from 1 July of the year of annual report to 30 June of the following year (1st accounting year)

[2] Period from 1 July of the preceding year to 30 June of the following year+1 (2nd accounting year)

[4] Total commitments by the end of 2nd following accounting year

1.3. PAYMENTS FROM THE EUROPEAN COMMISSION (all amounts in EUR)

[illegible]

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 -

Programme: Mediterranean Sea Basin Programme 2014-2020

1.4 PAYMENTS FROM PARTICIPATING COUNTRIES AT PROGRAMME LEVEL (all

amounts in EUR)

[illegible]

1.5 RECONCILIATION WITH THE FINANCIAL TABLE OF THE JOP

	Planned in JOP					Latest Amended & Approved Budget (if applicable)*					Actual expenditure paid by the end of the reporting year				Actual cumulated expenditure paid from the beginning of the programme until the end of the current reporting year				Committed reported period					Committed all reporting periods				
	EU-funding	Co-financing	Co-financing by (participating countries)*	Co-financing rate (%)	Total funding	EU-funding (a)	Co-financing	Co-financing by (participating countries)*	Co-financing rate (%)	Total funding	EU-funding	Co-financing	Co-financing by (participating countries)*	Total funding	EU-funding	Co-financing	Co-financing by (participating countries)*	Total funding	EU-funding	Co-financing	Co-financing by (participating countries)*	Co-financing rate (%)	Total funding	EU-funding (b)	Co-financing	Co-financing by (participating countries)*	Co-financing rate (%)	Total funding
Projects					0,00					0,00																		
Thematic objective [1]											0,00																	
Thematic objective [2]											0,00																	
Thematic objective [3]											0,00																	
Thematic objective [4]											0,00																	
Technical assistance																												
Total	0,00	0,00		12,19%	0,00					0,00				0,00				0,00					0,00	0				0,00

* Relevant only for the programmes, where co-financing is provided by participating programmes.

* Approved 30 January 2019 in Cairo JMC

** Always the figure of the last amendment

Programme: Mediterranean Sea Basin Programme 2014-2020

1.6 BANK ACCOUNT IN EUR

Bank account, set up according to the article 59 of the ENI CBC IR.

Bank account number	Description of the bank account	Bank account holder	Currency	Balance on 30/06/2019

Reconciliation of the accounts

According to the article 59.2 of ENI CBC IR, when payments by the Commission are channelled through another bank account than the programme's, the related amounts and any accrued interest shall be transferred to the programme bank account without delay and in full.

Interest generated is not due to the programmes, however it is requested to provide the information on the interest generated for the purpose of the reconciliation of the bank account(s) and the programme accounts.

EUR exchange rate, according to the method indicated in the JOP							
Bank account number	Description of the bank account	Balance in local currency (with interest)	Interest in local currency PREVIOUS REPORTING PERIODS	Interest in local currency CURRENT REPORTING PERIOD	Balance (with interest) [EUR]	Interest PREVIOUS REPORTING PERIODS [EUR]	Interest CURRENT REPORTING PERIOD [EUR]

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

1.7 COFINANCING

The national co-financing from participating countries at the programme level for the accounting year 2018-2019 are as follows:	0
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According to the Article 12 of ENI CBC IR, co-financing rate shall amount to at least 10 % of the Union contribution:

EU contribution declared by the projects and the TA for the accounting year 2018-2019	
Co-financing declared from other sources than the EU contribution for the accounting year 2017-2018	
Co-financing rate for the year <insert year>	
Co-financing rate as indicated in JOP	

Cumulated EU contribution declared by the projects and the TA	
Cumulated Co-financing declared from other sources than the EU contribution	
Co-financing rate for the year <01/01/2018-30/06/2019>	
Co-financing rate as indicated in JOP	

Programme: Mediterranean Sea Basin Programme 2014-2020

all reporting periods

0,000,000,000,000,000,0000,0

Amount of EU funding granted in current period

0.00[illegible]

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

2.1. PROJECTS - PAYMENTS (EU FUNDS)

0,00

0,00

0,00

Payment to Projects				Payment request		Incurred certified costs*				Accepted expenditure		
Project Reference	Beneficiary name	Date of Payment	Payment Amount [EUR]	Date of payment request	Amount of Payment request [EUR]	Name of the controller	Date of Expenditure verification report	Amount verified as eligible [EUR]	Notes on Expenditure verification report	Expenditure accepted by MA	EU grant %	EU share accepted expenditure**
THEMATIC OBJECTIVE [NUMBER AND NAME]			0,00		0,00			0,00		0,00		0,00
Priority <number and name>			0,00		0,00			0,00		0,00		0,00
Priority <number and name>			0,00		0,00			0,00				0,00
Priority <number and name>			0,00		0,00			0,00				0,00
THEMATIC OBJECTIVE [NUMBER AND NAME]			0,00		0,00			0,00				0,00
Priority <number and name>			0,00		0,00			0,00		0,00		0,00
Priority <number and name>			0,00		0,00			0,00				0,00
Priority <number and name>			0,00		0,00			0,00				0,00

* Total amount subject to audit/certification (including indirect costs). Any ineligible amounts should be indicated in note on Audit Report

** Amount to be cleared by EU

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

2.2. RECOVERIES, WAIVERS, FINANCIAL CORRECTIONS, OLAF, LEGAL PROCEEDINGS (EU FUNDS) FROM PROJECTS

The accounts shall include on the level of priorities and technical assistance - the amounts waived and recovered during the accounting year, the amounts to be recovered by the end of the accounting year and the unrecoverable amounts.

Financial corrections shall be recorded in the annual accounts by the Managing Authority for the accounting year in which the cancellation is decided.

LIST OF AMOUNTS RECOVERED IN PROJECTS

Type of recovery	Identification of project	Thematic objective / priority	Amount recovered, EU funds (EUR)	Date of the decision by relevant body	Justification of the recovery
Recoveries deducted from payment			0		
	...		0		
Total			0		
Recoveries paid by bank transfer			0		
	...		0		
Total			0		
TOTAL AMOUNT RECOVERED			0		

LIST OF ALL FINANCIAL CORRECTIONS APPLIED

Identification of project	Thematic objective / priority	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
		0		
		0		
		0		
...		0		
TOTAL AMOUNT CORRECTED		0		

LIST OF RECOVERIES WAIVED IN PROJECTS

Identification of project	Thematic objective / priority	Amount waived, EU funds (EUR)	Date of the decision by JMC	Justification of the waiver
		0		
		0		
		0		
...		0		
TOTAL AMOUNT WAIVED		0		

LIST OF PENDING RECOVERIES AND UNRECOVERABLE AMOUNTS

Identification of project	Thematic objective / priority	Amount pending, EU funds (EUR) / Amount unrecoverable	Country of establishment of the beneficiary/ partner	Status description of recovery	Indicative date of the recovery (N/A for unrecoverable amounts)
		0			
		0			
...		0			
TOTAL AMOUNT OF PENDING RECOVERIES		0			

LIST OF PROJECTS UNDER OLAF INVESTIGATION, LEGAL PROCEEDING OR ADMINISTRATIVE APPEAL HAVING SUSPENSORY EFFECT

Identification of project	Thematic objective / priority	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
		0		
		0		
		0		
...		0		
TOTAL AMOUNT		0		

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

2.3 REVENUE FROM PROJECTS (penalties, interests on delayed recoveries, other, etc.)

[illegible]

3. TECHNICAL ASSISTANCE				
Programme body	Amount contracted (EUR)	Amount paid in current reporting periods (EUR)	Cost in EUR	Cost in EUR (EU share)
1. Staff costs				
MA				
BO Aqaba				
BO Valencia				
AA				
2. Travel & Subsistence costs				
MA				
BO Aqaba	-	-	-	-
BO Valencia				
AA				
4. Equipment & supplies				
5. Administrative costs				
6. Subcontracted services				
JMC				
PSC				
MA				
JTS				
BO Aqaba				
BO Valencia				
AA				
National bodies involved in programme management	-	0,00	0,00	0,00
7. Other costs				
MA				
JTS				
BO				
AA				
National bodies involved in programme management				
TOTAL AMOUNT				

* excluding Prefinancing but including expenditure co-financed by partner countries (pre-financing refers to the pre-financing payments between MA and the other bodies)

[illegible]

3.1 TECHNICAL ASSISTANCE - STAFF (EU FUNDS)

[illegible]

[illegible]

[illegible]

3.1 TECHNICAL ASSISTANCE - STAFF (EU FUNDS)

[illegible]

3.1 TECHNICAL ASSISTANCE - STAFF (EU FUNDS)

[illegible]

3.1 TECHNICAL ASSISTANCE - STAFF (EU FUNDS)

[illegible]

3.1 TECHNICAL ASSISTANCE - STAFF (EU FUNDS)

[illegible]

[illegible]

[illegible]

[illegible][illegible]

[illegible]

[illegible]

*excluding pre-financing but including expenditure co-financed by partner countries

** The reported amounts have not been submitted to the AA since the designation process has not been completed yet

[illegible]

[illegible]

[illegible]

* excluding pre-financing but including expenditure co-financed by partner countries

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

3.4 TECHNICAL ASSISTANCE - EQUIPMENT & SUPPLIES (EU FUNDS)

[illegible]

3.4 TECHNICAL ASSISTANCE - EQUIPMENT & SUPPLIES (EU FUNDS)

Description of the item	Country of origin	Date of invoice/receipt	Date of payment	Payment currency	Payment amount (as on invoice/receipt) in payment currency	EUR exchange rate (according to JOP provisions)	Cost in EUR	Cost in EUR (EU share)	Comments
National bodies involved in programme management					0		0	0	
(...)					0		0	0	

* excluding pre-financing but including expenditure co-financed by partner countries

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3.5 TECHNICAL ASSISTANCE - ADMINISTRATIVE COSTS (EU FUNDS)								
Description of the item	Date of invoice/receipt	Date of payment	Payment currency	Payment amount (as on invoice/receipt) in payment currency	EUR exchange rate (according to JOP provisions)	Cost in EUR	Cost in EUR (EU share)	Comments
MA				0		0	0	
JTS				0		0	0	
BO				0		0	0	
AA				0		0	0	
National bodies involved in programme management				0		0	0	
(...)				0		0	0	

* excluding pre-financing but including expenditure co-financed by partner countries

3.6 TECHNICAL ASSISTANCE - SUBCONTRACTED COSTS (EU FUNDS)									
Description of the item	Nationality of subcontractor	Date of invoice/receipt	Date of payment	Payment currency	Payment amount (as on invoice/receipt) in payment currency	EUR exchange rate (according to JOP provisions)	Cost in EUR	Cost in EUR (EU share)	Comments
MA							-	-	
PSC							-	-	
JMC							-	-	
AA					0		0	0	
BO					-	-	-	-	
BO Aqaba					0,00		0,00	-	
BO Valencia					0,00		0,00	-	

[illegible]

[illegible]

3.8 RECOVERIES, WAIVERS, FINANCIAL CORRECTIONS, OLAF, LEGAL PROCEEDINGS (EU FUNDS) FROM TECHNICAL ASSISTANCE

The accounts shall include on the level of priorities and technical assistance - the amounts waived and recovered during the accounting year, the amounts to be recovered by the end of the accounting year and the unrecoverable amounts.

Financial corrections shall be recorded in the annual accounts by the Managing Authority for the accounting year in which the cancellation is decided.

LIST OF AMOUNTS RECOVERED

Type of recovery	Identification of contractor	Amount recovered, EU funds (EUR)	Date of the decision by relevant body	Justification of the recovery
Recoveries deducted from payment		0		
	...	0		
Total		0		
Recoveries paid by bank transfer		0		
	...	0		
Total		0		
TOTAL AMOUNT RECOVERED		0		

LIST OF ALL FINANCIAL CORRECTIONS APPLIED

Identification of contractor	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
	0		
	0		
	0		
...	0		
TOTAL AMOUNT CORRECTED	0		

LIST OF RECOVERIES WAIVED

Identification of contractor	Amount waived, EU funds (EUR)	Date of the decision by JMC	Justification of the waiver
	0		
	0		
	0		
...	0		
TOTAL AMOUNT WAIVED	0		

LIST OF PENDING RECOVERIES AND UNRECOVERABLE AMOUNTS

Identification of contractor	Amount pending, EU funds (EUR) / Amount unrecoverable	Country of establishment of the beneficiary/ partner	Status description of recovery	Indicative date of the recovery (N/A for unrecoverable amounts)
	0			
	0			
...	0			
TOTAL AMOUNT OF PENDING RECOVERIES	0			

LIST OF CONTRACTORS UNDER OLAF INVESTIGATION, LEGAL PROCEEDING OR ADMINISTRATIVE APPEAL HAVING SUSPENSORY EFFECT

Identification of contractor	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
	0		
	0		
	0		
...	0		
TOTAL AMOUNT	0		

FINANCIAL PART OF THE ANNUAL REPORT FOR THE ACCOUNTING YEAR 01/01/2018 - 30/06/2019

Programme: Mediterranean Sea Basin Programme 2014-2020

3.9 REVENUE FROM TECHNICAL ASSISTANCE (penalties, interests on delayed recoveries, other, etc.)

Description of the item	Date of receipt	Revenue amount [EUR]	Comments
	TOTAL AMOUNT	-	



PROGRAMME: 2014-2020 ENI CBC “Mediterranean Sea Basin Programme”

REPORTING YEAR:

Financial part of the annual report for the accounting year 01.07 .__ - 30.06 .__
(Article 68 (2) of Commission Implementing Regulation (EU) No 897/2014):
accounts for the previous accounting year incurred by of the Managing
Authority to be reported in the ENI CBC Mediterranean Basin operational
program

CHECK LIST

Annual Progress Report	Yes/N /NA	Comments
Financial Part		
Calculation of balance (Table 1)		
Verify that <i>Payments from the European Commission</i> match with the amount in table 1.3 <i>Payments from European Commission</i> .		
Verify that <i>Amount recovered from projects</i> matches with the amount in table 2.2 <i>Recoveries, financial corrections and waivers</i>		
Verify that <i>Other revenue from projects (penalties, interest on recoveries, etc.)</i> match with the amount in table 2.3 <i>Revenue</i>		
Verify that <i>Revenue from Technical Assistance (recoveries, penalties, interest on recoveries, etc.)</i> match with the amount in table 3.8 <i>Recoveries from Technical Assistance</i>		
Verify that <i>Interest on prefinancing</i> match with the amount in table 1.6. <i>Bank Accounts</i> column <i>Interest current reporting period (EUR)</i>		
Verify that <i>Amount paid on projects</i> matches with the amount in table 2.1 <i>Projects – Payments</i>		

Annual Progress Report	Yes/N /NA	Comments
Verify that <i>Amount paid on Technical Assistance</i> matches with the amount in table 3. <i>Technical Assistance</i> column <i>amount paid in current reporting period (EUR)</i>		
Verify that <i>BALANCE on 30 June previous year</i> matches with the amount in <i>BALANCE</i> of the previous reporting period (previous reporting table needed to perform this check)		
Verify that <i>BALANCE</i> matches with the amount in table 1.6. <i>Bank Accounts</i> column <i>Balance (with interest)(EUR)</i>		
Verify that <i>The financial contributions from participating countries at the programme level</i> match with the amount in table 1.4. <i>Payments from participating countries at programme level.</i>		
Pre-financing Request (Table 1.1)		
Verify that <i>Balance on 30/06/reporting period</i> matches with the <i>BALANCE</i> in table 1. <i>Calculation of balance</i>		
Provisional budget for the following 2 accounting years (commitments and expenditure) (Table 1.2)		
Verify that the amount in column <i>Expenditure (EUR) - Amount PAID by 30/06/reporting period</i> row <i>Projects</i> matches with the amount in table 2.1 <i>Projects – Payments</i>		
Verify that the amount in column <i>Expenditure (EUR) - Amount PAID by 30/06/reporting period</i> row <i>TA</i> matches with the amount in table 3. <i>Technical Assistance</i> column <i>amount paid in current reporting period (EUR)</i>		
Payments from European Commission (Table 1.3)		
Verify that <i>Payments from European Commission current reporting period</i> match with the amount in MA internal records system		
Reconciliation with financial table of the JOP (Table 1.5)		
Verify that <i>Projects</i> column <i>Initial Budget or Actual Budget</i> match with the amount in the financial tables of the JOP (taking into account amendments approved)		

Annual Progress Report	Yes/N /NA	Comments
Verify that <i>Technical Assistance</i> column <i>Initial Budget or Actual Budget</i> matches with the amount in the financial tables of the JOP (taking into account amendments approved)		
Verify that <i>Projects</i> column <i>Paid current reporting period</i> matches with the amount in table 2.1 <i>Projects – Payments</i>		
Verify that <i>Technical Assistance</i> column <i>Paid current reporting period</i> matches with the amount in table 3. <i>Technical Assistance</i>		
Verify that <i>Project (by Priority)</i> column <i>Paid all reporting period</i> matches with the amount in table 2. <i>Projects – Payments</i>		
Verify that <i>Technical Assistance</i> column <i>Paid all reporting period</i> matches with the amount in table 3. <i>Technical Assistance</i>		
Bank Account Reconciliation (Table 1.6)		
Verify that <i>Calculation of balance (Table 1)</i> matches with the <i>Balance bank account statement on 30 June</i> (after subtracted and added the concerned items)		
Projects (Table 2)		
Recalculate by sampling that totals are arithmetically correct		
Projects Payments (Table 2.1)		
Recalculate by sampling that totals are arithmetically correct		
Projects – Recoveries, financial corrections and waivers (Table 2.2)		
Assess whether the reimbursement of unjustified or ineligible expenditure was recovered within one year after issued the recovery order (article 27 IR).		
Technical Assistance (EU Funds) (Table 3)		
Verify that each <i>Heading</i> (Staff; Subsistence costs; Travel costs; Equipment and supplies; Consumables; Indirect Costs; Subcontracted Expenditure and Other Costs) matches with the respective <i>tables 3.1 to 3.7</i>		
Recalculate by sampling that totals are arithmetically correct		
Technical Assistance (Tables 3.1 to 3.7)		
Verify by sampling that exchange rates (Inforeuro rate) are properly applied		

Annual Progress Report	Yes/N /NA	Comments
Technical Assistance – Revenue and Recoveries (Table 3.8 and 3.9)		
Verify that exchange rates (Inforeuro rate) are properly applied		

DATE

SIGNATURE

Il direttore del Servizio

[TITLE OF THE PROGRAMME]

[EC Decision number]

Annual Report [*year*]

[date of submission]

II. Financial Part

Article 68(2) of the Commission Implementing Regulation (EU) No 897/2014

Managing Authority: <insert the name of the JMA>

GENERAL REMARK: PROGRAMMES WITH CENTRAL NATIONAL CO-FINANCING MAY ADAPT THE TEMPLATE BY ADDING ADDITIONAL COLUMNS. PLEASE CONSULT DG REGIO ON THE PROPOSED ADDITIONS.

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- B Annual summary of the controls carried out by the Managing Authority > Article 68(2c)
- C Audit opinion on the annual accounts > Article 68(2d)
- D Annual audit report drawn up by the Audit Authority > Article 68(2e)
- E Estimate of costs incurred from 1 July to 31 December of the preceding year > Article 68(2f)
- F List of projects closed during the accounting year > Article 68(2g)
- G Bank account statement on 30 June of the reporting year and bank account statement on 31 January following year

1.1. PROVISIONAL BUDGET FOR THE FOLLOWING 2 ACCOUNTING YEARS (COMMITMENTS AND EXPENDITURE)

From the second financial year, requests for prefinancing shall be accompanied by the provisional budget detailing the Managing Authority's commitments and payments for the two accounting years following the latest audit opinion referred to in article 68 of ENI CBC IR.

	COMMITMENTS [EUR]*			
		1st following accounting year	2nd following accounting year	
	Amount COMMITTED by 30/06/YY ^[1]	Amount to be COMMITTED 01/07/YY to 30/06/YY +1 ^[2]	Amount to be COMMITTED 01/07/YY+1 to 30/06/YY+2 ^[3]	Total amount to be COMMITTED 4 ¹
PROJECTS	0,00	0,00	0,00	0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Technical Assistance				0,00
TOTAL	0,00	0,00	0,00	0,00
	PAYMENTS [EUR]**			
		1st following accounting year	2nd following accounting year	
	Amount PAID from the beginning of implementation by 30/06/yyyy ^[1] ***	Amount to be PAID 01/07/YY to 30/06/YY +1 ^[2] ***	Amount to be PAID 01/07/YY+1 to 30/06/YY+2 ^[3] ***	Cumulative amount to be PAID ^[4] ***
PROJECTS	0,00	0,00	0,00	0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Technical Assistance				0,00
TOTAL	0,00	0,00	0,00	0,00

Notes:
[1] 30 June of the year of the annual report
[2] Period from 1 July of the year of annual report to 30 June of the following year (1st accounting year)
[2] Period from 1 July of the preceding year to 30 June of the following year+1 (2nd accounting year)
[4] Total commitments/payments by the end of 2nd following accounting year

* Commitments mean total contracted amount (EU share + non-EU share) for projects and total contracted/awarded amount fo TA.
**Please report on the level of the total budget (EU share + non-EU share).
*** Please report all payments done in the programme (including transfers of advance payments fo projects or TA)

FINANCIAL PART OF THE ANNUAL REPORT FOR THE YEAR <insert year>

Programme: <insert the name of the programme>

1.2. PAYMENTS FROM THE EUROPEAN COMMISSION (all amounts in EUR)

Description of the item	Date of receipt	Amount [EUR]	Comments
CURRENT REPORTING PERIOD		0,00	
PREVIOUS REPORTING PERIODS		0,00	
TOTAL		0,00	

FINANCIAL PART OF THE ANNUAL REPORT FOR THE YEAR <insert year>

Programme: <insert the name of the programme>

1.3. PAYMENTS FROM PARTICIPATING COUNTRIES AT PROGRAMME LEVEL (all amounts in EUR)

Description of the item	Date of receipt	Amount [EUR]	Comments
CURRENT REPORTING PERIOD		0,00	
PREVIOUS REPORTING PERIODS		0,00	
TOTAL		0,00	

FINANCIAL PART OF THE ANNUAL REPORT FOR THE YEAR <insert year>
Programme: <insert the name of the programme>

1.4. RECONCILIATION WITH THE FINANCIAL TABLE OF THE JOP

	Planned in JOP					Latest Amended & Approved Budget (if applicable)					State of the programme implementation			
	EU-funding	Co-financing by [participating countries]*	Co-financing***	Co-financing rate (%)	Total funding	EU-funding (a)	Co-financing by [participating countries]*	Co-financing***	Co-financing rate (%)	Total funding	Total amounts contracted in the programme****	Share of the amounts contracted in the programme against the planned amount in the JOP/amended JOP (%)	Total expenditure incurred and paid in the programme****	Share of the expenditure incurred and paid in the programme against the planned amount in the JOP/amended JOP (%)
Projects	0,00	0,00	0,00	#DIV/0!	0,00	0,00	0,00	0,00	#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Technical assistance				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Total	0,00	0,00	0,00	#DIV/0!	0,00	0,00	0,00	0,00	#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!

* Relevant only for the programmes, where co-financing is provided by participating programmes.
** Always the figure of the last amendment
*** co-financing provided at the level of a project
**** Please report the cumulative amounts from the beginning of the programme implementation. Contracted amounts mean the total amounts contracted in the grant agreements (contracts between MA and lead beneficiaries) and TA.

FINANCIAL PART OF THE ANNUAL REPORT FOR THE YEAR <insert year>

Programme: <insert the name of the programme>

1.5. INFORMATION FOR CLEARING

EU funding for clearing in the CURRENT REPORTING PERIOD	Total eligible expenditure incurred and paid in the reporting period
Project expenditure	0,00
Technical assistance expenditure	0,00
MINUS	
Amount excluded from clearing (financial corrections pending/decided related to the expenditure of the reporting period, but identified after the reporting period)	0,00
TOTAL AMOUNT FOR CLEARING	0,00

Automatically filled in from the Worksheet 2.1 "Projects" (EU funding of total expenditure)

Automatically filled in from the Worksheet 3.1 "Technical Assistance" (EU funding of total expenditure)

Automatically filled in from the Worksheet 2.2 "Projects" (EU funding of total expenditure)

Expenditure incurred and paid in the reporting period)
Total expenditure incurred and paid in the reporting period)

Expenditure incurred and paid in the reporting period)

FINANCIAL PART OF THE ANNUAL REPORT FOR THE YEAR <insert year>

Programme: <insert the name of the programme>

2.1. PROJECTS (EU FUNDS)						
Thematic objective/Priorities	Total contracted amount in the reporting period [EUR]	EU funding [EUR]	EU funding %	Total eligible expenditure incurred and paid in the reporting period [EUR] *	EU funding [EUR]	EU funding %
Total	0,00	0,00	#DIV/0!	0,00	0,00	#DIV/0!
Priority [insert name / number for priority]			#DIV/0!			#DIV/0!
Priority [insert name / number for priority]			#DIV/0!			#DIV/0!
Priority [insert name / number for priority]			#DIV/0!			#DIV/0!
Priority [insert name / number for priority]			#DIV/0!			#DIV/0!

* Please include expenditure accepted by the MA authorised after administrative verification, amounts excluded from clearing in the previous accounting years which did not lead to a financial correction and were finally accepted, and DEDUCT the amount of financial financial decided in the year for expenditure incurred, paid and accepted during the current year

FINANCIAL PART OF THE ANNUAL REPORT FOR THE YEAR <insert year>
Programme: <insert the name of the programme>

2.2. RECOVERIES, WAIVERS, FINANCIAL CORRECTIONS, OLAF, LEGAL PROCEEDINGS (EU FUNDS)
<i>The accounts shall include on the level of priorities and technical assistance - the amounts waived and recovered during the accounting year, the amounts to be recovered by the end of the accounting year and the unrecoverable amounts.</i>
<i>Financial corrections shall be recorded in the annual accounts by the Managing Authority for the accounting year in which the cancellation is decided.</i>

LIST OF ALL FINANCIAL CORRECTIONS DECIDED IN THE ACCOUNTING YEAR				
Identification of project	Thematic objective / priority	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
		0		
		0		
		0		
...		0		
TOTAL AMOUNT CORRECTED		0		

AMOUNT EXCLUDED FROM CLEARING OF CURRENT YEAR*				
Identification of project	Thematic objective / priority	Amount, EU funds (EUR)	Status (pending/decided financial correction)	Description (including body who identified it)
		0		
		0		
		0		
...		0		
TOTAL AMOUNT EXCLUDED		0		
* Financial corrections pending/decided in the following accounting year for the expenditure reported in the current report				

LIST OF AMOUNTS RECOVERED				
Identification of project	Thematic objective / priority	Amount recovered, EU funds (EUR)	Date of the decision by relevant body	Justification of the recovery
		0		
		0		
		0		
...		0		
TOTAL AMOUNT RECOVERED		0		

LIST OF RECOVERIES WAIVED				
Identification of project	Thematic objective / priority	Amount waived, EU funds (EUR)	Date of the decision by JMC	Justification of the waiver
		0		
		0		
		0		
...		0		
TOTAL AMOUNT WAIVED		0		

LIST OF PENDING RECOVERIES AND UNRECOVERABLE AMOUNTS					
Identification of project	Thematic objective / priority	Amount pending, EU funds (EUR) / Amount unrecoverable	Country of establishment of the beneficiary/ partner	Status description of recovery	Indicative date of the recovery (N/A for unrecoverable amounts)
		0			
		0			
...		0			
TOTAL AMOUNT OF PENDING RECOVERIES		0			

LIST OF CASES UNDER FRAUD INVESTIGATION (including OLAF), LEGAL PROCEEDING OR ADMINISTRATIVE APPEAL HAVING SUSPENSORY EFFECT				
Identification of project	Thematic objective / priority	Amount, EU funds (EUR)	Date of the decision	Description of potential/decided correction (please indicate body investigating or the court)
		0		
		0		
		0		
...		0		
TOTAL AMOUNT		0		

FINANCIAL PART OF THE ANNUAL REPORT FOR THE YEAR <insert year>

Programme: <insert the name of the programme>

2.3. REVENUE FROM PROJECTS (penalties, interests on delayed recoveries, other, etc.)

[illegible]

3.1. TECHNICAL ASSISTANCE					
Total contracted amount in the reporting period [EUR]	EU funding [EUR]	EU funding %	Total eligible expenditure incurred and paid in the reporting period [EUR] [EUR]	EU funding [EUR]	EU funding %
0,00	0,00	#DIV/0!	0,00	0,00	#DIV/0!



Technical support to the implementation
and management of ENI CBC programmes

How to fill-in the programme's annual financial report

Note on the use of the template issued in 2020

December 2020

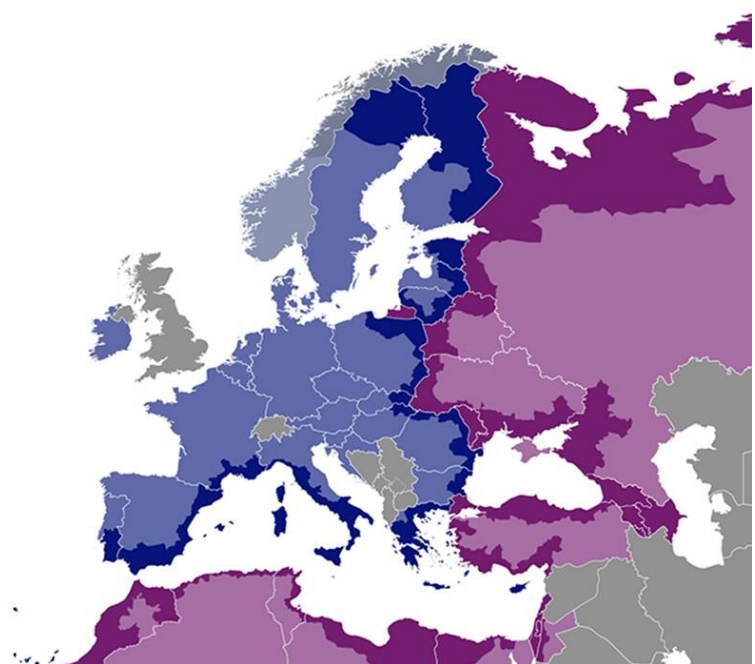


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Introduction

The transfer of ENI CBC programmes to DG REGIO made it necessary to adapt the reporting templates to its internal procedures. The financial part of the annual report has been significantly simplified to better respond to the needs of both the programme bodies and the European Commission (EC). On top of the simplification of several tables, the revised template includes improved footnotes and some additional tables allowing for an easy verification of the amount of the clearance requested to EC.

The present note describes the financial report in detail, so that the content of the different tables fully corresponds to the information required. The aim is to facilitate the preparation of the report by the managing authorities and, at the same time, reduce the need for clarifications during the revision process by EC.

This note is structured as the template in the Excel file, that is:

1. Overview of the programme implementation
2. Projects
3. Technical assistance

1. Overview of programme implementation

1.1. Provisional budget for the following two accounting years

The table in this worksheet responds to the requirement of article 60 of the ENI CBC Implementing Rules (hereinafter ENI CBC IR):

*Each financial year, once the Managing Authority has been notified of the annual commitment, it may request as prefinancing the transfer of up to 80 % of the Union contribution for the financial year in question. From the second financial year, requests for prefinancing shall be accompanied by the **provisional budget** detailing the Managing Authority's **commitments and payments for the two accounting years following the latest audit opinion referred to in Article 68**. After reviewing that provisional budget, assessing actual financing needs of the programme and verifying the availability of funds, the Commission shall proceed with the payment of all or part of the requested prefinancing no later than 60 days after the date on which the payment request is registered with the Commission.*

Moreover, as required by article 68.1 and 68.3, the amounts must be aggregated by **priority**, with indication of which thematic objective corresponds to each priority.

	COMMITMENTS [EUR]*			
		1st following accounting year	2nd following accounting year	
	Amount COMMITTED by 30/06/YY ^[1]	Amount to be COMMITTED 01/07/YY to 30/06/YY +1 ^[2]	Amount to be COMMITTED 01/07/YY+1 to 30/06/YY+2 ^[3]	Total amount to be COMMITTED ^{4]}
PROJECTS	0,00	0,00	0,00	0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Technical Assistance				0,00
TOTAL	0,00	0,00	0,00	0,00
	PAYMENTS [EUR]**			
		1st following accounting year	2nd following accounting year	
	Amount PAID from the beginning of implementation by 30/06/yyyy ^[1] ***	Amount to be PAID 01/07/YY to 30/06/YY +1 ^[2] ***	Amount to be PAID 01/07/YY+1 to 30/06/YY+2 ^[3] ***	Cumulative amount to be PAID ^[4] ***
PROJECTS	0,00	0,00	0,00	0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Priority [insert name / number for priority]				0,00
Technical Assistance				0,00
TOTAL	0,00	0,00	0,00	0,00

The key definitions for this table are:

- **Commitments** refers to the total **contracted** amounts, both for projects and technical assistance, including **EU share, non-EU share AND co-financing by project beneficiaries**,
- **Payments** refers to all types of transfers **of the programme funds** to project beneficiaries and contractors (in the case of Technical Assistance), including any advance payment.

1.2. Payments from the European Commission

This table includes all the payments received by the Managing Authority (MA) from the EC, both during the current accounting period and the previous periods, with an addition of the figures giving the cumulated amount since the beginning of the programme implementation.

Description of the item	Date of receipt	Amount [EUR]	Comments
CURRENT REPORTING PERIOD		0,00	
PREVIOUS REPORTING PERIODS		0,00	
TOTAL		0,00	

1.3. Payments from participating countries at programme level

This table includes two types of receipts by the Managing Authority:

- **Co-financing transferred to MA by the participating countries for the projects.** This possibility only affects only the programmes with participation of the Russian Federation,
- **Co-financing of technical assistance** by the Member State hosting the MA or other participating countries.

As in the previous table, the data includes both the payments in the current reporting period and the one on the previous ones.

Description of the item	Date of receipt	Amount [EUR]	Comments
CURRENT REPORTING PERIOD		0,00	
PREVIOUS REPORTING PERIODS		0,00	
	TOTAL	0,00	

1.4. Reconciliation with the financial table of the JOP

This table gives a global overview of the commitments and expenditure of the programmes since the beginning of the implementation in comparison with the amounts planned in the JOP or in any later approved amendment.

The table does not take into account the advance payments and focus its attention in the absorption rate, both at commitments and expenditure level. Therefore, the amounts under the header "State of the programme implementation" must include the cumulative amounts since the beginning of the programme. As in table 1.1, the amounts committed include EU share AND non-EU share, including co-financing by project beneficiaries.

Columns C and H include the co-financing transferred to MA by the participating countries, that is, it must be filled-in only by the programmes with the Russian Federation and can be removed by the other ones. Any co-financing at project level (including the one provided by the Member States, such as Romania, Italy or Greece), must be included in columns D and I.

	Planned in JOP					Latest Amended & Approved Budget (if applicable)					State of the programme implementation			
	EU-funding	Co-financing by [participating countries]*	Co-financing***	Co-financing rate (%)	Total funding	EU-funding (a)	Co-financing by [participating countries]*	Co-financing***	Co-financing rate (%)	Total funding	Total amounts contracted in the programme****	Share of the amounts contracted in the programme against the planned amount in the JOP/amended JOP (%)	Total expenditure incurred and paid in the programme****	Share of the expenditure incurred and paid in the programme against the planned amount in the JOP/amended JOP (%)
Projects	0,00	0,00	0,00	#DIV/0!	0,00	0,00	0,00	0,00	#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Priority [insert name / number for priority]				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Technical assistance				#DIV/0!	0,00				#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!
Total	0,00	0,00	0,00	#DIV/0!	0,00	0,00	0,00	0,00	#DIV/0!	0,00	0,00	#DIV/0!	0,00	#DIV/0!

1.5. Information for clearing

This new worksheet is key for the approval of the annual report by EC, as it establishes the amount of the clearance to be performed. It is calculated automatically by **adding the eligible expenditure** from **worksheets 2.1 (Projects)**, **3.1 (Technical assistance)** and **subtracting** the amounts excluded from clearing due to financial corrections pending/decided after the end of the reporting year.

The amounts excluded from clearing refer to the financial corrections decided by MA or the identification of potential financial corrections by any relevant body (European Court of Auditors, EC, OLAF, AFCOS, counterparts of OLAF in partner countries, Audit Authority, MA or national authorities) after the end of the reporting year, but related to the expenditure of the reporting year. The potential financial corrections might have been identified at the moment of issuing the report, but the procedure for a decision by MA in accordance with article 71 of the ENI CBC IR may not be finalized.

EU funding for clearing in the CURRENT REPORTING PERIOD	A - Total eligible expenditure incurred and paid in the reporting period
Project expenditure	0,00
Technical assistance expenditure	0,00
MINUS	
Amount excluded from clearing (financial corrections pending/decided related to the expenditure of the reporting period, but identified after the reporting period)	0,00
TOTAL AMOUNT FOR CLEARING	0,00

The final amount for clearing must be indicated in the audit opinion, in accordance with article 69.2 of the ENI CBC IR. Therefore, this table will be finalized only after the work of the audit authority reaches a final conclusion.

2. Projects

2.1. Project expenditure and EU funding

Aggregated by priority, this table includes the amounts committed in the reporting period (not cumulated amounts as in tables 1.1. and 1.4.), with specification of both total amount and EU funding, as well as the total amount of eligible expenditure incurred and paid during the reporting period and the corresponding EU funding.

Three key aspects must be highlighted on the eligible amount:

1. The table must include expenditure accepted as eligible by the MA, that is, authorised after the administrative verifications,
2. Any financial correction decided during the accounting year for the amounts incurred in the same accounting year must be indicated in the corresponding table in worksheet 2.2. (the amounts in the table 2.1 MUST present **only eligible expenditure as confirmed by the MA with financial corrections already excluded**),
3. It may happen that a potential financial correction identified in previous reporting period results in an acceptance of the expenditure, instead of a financial correction thanks to the information and documentation analysed during the contradictory procedure. In this case, as the expenditure was provisionally excluded from the clearance by EC, it must be reintroduced as eligible expenditure of the reporting year in this table. The table does not distinguish which amounts have been declared and accepted by MA and which ones are originated by these situations.

2.1. PROJECTS (EU FUNDS)						
Thematic objective/Priorities	Total contracted amount in the reporting period [EUR]	EU funding [EUR]	EU funding %	Total eligible expenditure incurred and paid in the reporting period [EUR] *	EU funding [EUR]	EU funding %
Total	0,00	0,00	#DIV/0!	0,00	0,00	#DIV/0!
Priority [insert name / number for priority]			#DIV/0!			#DIV/0!
Priority [insert name / number for priority]			#DIV/0!			#DIV/0!
Priority [insert name / number for priority]			#DIV/0!			#DIV/0!
Priority [insert name / number for priority]			#DIV/0!			#DIV/0!

2.2. Other financial information related to projects and technical assistance

The tables in this worksheet include the information required by article 68.3 of the ENI CBC IR, that is, "the amounts waived and recovered during the accounting year, the amounts to be recovered by the end of the accounting year and the unrecoverable amounts". It also includes other relevant information, in particular the financial corrections, the amounts excluded from clearing and the amounts related to investigations and legal proceedings.

Despite the numbering, these tables should include information not only about projects, but also about technical assistance.

2.2.1. Financial corrections

Article 71.1 stipulates that “Financial corrections shall be recorded in the annual accounts by the Managing Authority for the accounting year in which the cancellation is decided”. Therefore, the first table of this worksheets includes the list of financial corrections decided during the accounting year, regardless of the year where the expenditure was declared by the beneficiary.

These amounts must also be deducted from the contracted amounts, as article 71 specifies that they cannot be re-used by the projects.

LIST OF ALL FINANCIAL CORRECTIONS DECIDED IN THE ACCOUNTING YEAR				
Identification of project	Thematic objective / priority	Amount corrected, EU funds (EUR)	Date of the decision	Description of correction
		0		
		0		
		0		
...		0		
TOTAL AMOUNT CORRECTED		0		

This table includes any decision by MA on financial corrections, regardless of the year where the expenditure was accepted. Please note that the financial corrections are reported in this table, as the amounts in the table 2.1 MUST present **only eligible expenditure as confirmed by the MA** with financial corrections already excluded. All decisions must be taken before the end of the accounting year. Any decision taken later on is not included in this table.

2.2.2. Amounts excluded from clearing of current year

This table feeds directly the table in worksheet 1.5 and includes any financial correction decision taken after June and before the date of issuing of the report, as well as any potential decision on a financial correction that has not yet been taken by MA. The body who identified the pending or decided correction must be indicated.

AMOUNT EXCLUDED FROM CLEARING OF CURRENT YEAR*				
Identification of project	Thematic objective / priority	Amount, EU funds (EUR)	Status (pending/ decided financial correction)	Description (including body who identified it)
		0		
		0		
		0		
...		0		
TOTAL AMOUNT EXCLUDED		0		

The table may also include other amounts, which need to be excluded from clearing of the current year, such as amounts incurred and/or paid after the end of the accounting year, identified by the audit authority as part of the verification of the cut-off. These amounts will be eligible in the next accounting year and included either in 2.1 or 3.1 worksheets.

2.2.3. List of amounts recovered

As requested by article 68 of the ENI CBC IR, this table gathers the list of recovered amounts, either by offsetting or by reimbursement.

LIST OF AMOUNTS RECOVERED				
Identification of project	Thematic objective / priority	Amount recovered, EU funds (EUR)	Date of the decision by relevant body	Justification of the recovery
		0		
		0		
...		0		
TOTAL AMOUNT RECOVERED		0		

2.2.4. List of recoveries waived

Please include the list of amounts waived in accordance with the provisions of article 75.2 of the ENI CBC IR.

LIST OF RECOVERIES WAIVED				
Identification of project	Thematic objective / priority	Amount waived, EU funds (EUR)	Date of the decision by JMC	Justification of the waiver
		0		
		0		
		0		
...		0		
TOTAL AMOUNT WAIVED		0		

2.2.5. List of pending recoveries and unrecoverable amounts

This table includes the list of pending recoveries, both contentious and non-contentious, as well as the unrecoverable amounts. In this last case, on top of the country of establishment, please indicate the legal status of the beneficiary (private or public) if located in a partner country.

LIST OF PENDING RECOVERIES AND UNRECOVERABLE AMOUNTS					
Identification of project	Thematic objective / priority	Amount pending, EU funds (EUR) / Amount unrecoverable	Country of establishment of the beneficiary/ partner	Status description of recovery	Indicative date of the recovery (N/A for unrecoverable amounts)
		0			
		0			
...		0			
TOTAL AMOUNT OF PENDING RECOVERIES		0			

2.2.6. List of cases under fraud investigation (including OLAF), legal proceeding or administrative appeal having suspensory effect

This table includes the list of all amounts under fraud investigation under any relevant body at EU or national level. It also includes cases suspended due to legal proceedings. In the case of fraud, please indicate which body is carrying out the investigation. In the case of a legal proceeding, please indicate the court taking care of it.

LIST OF CASES UNDER FRAUD INVESTIGATION (including OLAF), LEGAL PROCEEDING OR ADMINISTRATIVE APPEAL HAVING SUSPENSORY EFFECT				
Identification of project	Thematic objective / priority	Amount, EU funds (EUR)	Date of the decision	Description of potential/decided correction (please indicate body investigating or the court)
		0		
		0		
		0		
...		0		
TOTAL AMOUNT		0		

2.3. Revenue

The table includes any revenue received from the project beneficiaries, such as penalties or interest on delayed recoveries. Please also include any revenue from contractors of technical assistance.

2.3. REVENUE FROM PROJECTS (penalties, interests on delayed recoveries, other, etc.)

3. Technical assistance

The information in the financial report to EC is just the one needed for clearance purpose, considering that it has been included in the work carried out by the Audit Authority. Therefore, the table only request the total amounts contracted and the eligible expenditure (total amount and EU funding).

3.1. TECHNICAL ASSISTANCE					
Total contracted amount in the reporting period [EUR]	EU funding [EUR]	EU funding %	Total eligible expenditure incurred and paid in the reporting period [EUR]	EU funding [EUR]	EU funding %
0,00	0,00	0,00	0,00	0,00	0,00



PROGRAMMA OPERATIVO ENI CBC BACINO DEL MEDITERRANEO 2014/2020

Accounting and Payment Unit

Annual Report accounting year 01.07.__-30.06. __ II. Financial Part Article 68(2) of the Commission Implementing Regulation (EU) No 897/2014 New template December 2020

CONTROL QUESTIONS	Yes/N/AA	Comments
1.OVERVIEW OF THE PROGRAMME IMPLEMENTATION		
1.1 Provisional budget for the following 2 accounting years (commitments and expenditure)		
Are the amounts aggregated by priority , with indication of which thematic objective corresponds to each priority?		
Do commitments refer to the total contracted amounts, both for projects and technical assistance, including EU share, non-EU share AND co-financing by project beneficiaries?		
Do Payments refer to all types of transfers of the programme funds to project beneficiaries and contractors (in the case of Technical Assistance), including any advance payment?		
1.2 Payments from European Commission		
Have all the payments received by the Managing Authority (MA) from the EC, (both during the current accounting period and the previous periods starting from the beginning of the programme implementation) been included?		
1.3 Payments from participating countries at programme level		
Is co-financing of technical assistance by the Member State hosting the MA and/or other participating countries included?		
Does the data include both the payments in the current reporting period and the one on the previous ones?		
1.4 Reconciliation with the financial table of the JOP		
Do the amounts under the header "State of the programme implementation" include the cumulative amounts since the beginning of the programme?		
Do the amounts committed report both EU share AND non-EU share,		

including co-financing by project beneficiaries?		
Is any co-financing at project level, including the one provided by the Member State, included in columns D and I?		
1.5 Information for clearing		
Is the total amount for clearing correct?		<i>It is calculated automatically by adding the eligible expenditure from worksheets 2.1 (Projects), 3.1 (Technical assistance) and subtracting the amounts excluded from clearing due to financial corrections pending/decided after the end of the reporting year.</i>
Are the amounts related to the financial corrections decided by MA or the identification of potential financial corrections by any relevant body (European Court of Auditors, EC, OLAF, AFCOS, counterparts of OLAF in partner countries, Audit Authority, MA or national authorities) after the end of the reporting year, but related to the expenditure of the reporting year excluded from clearing ?		<i>The potential financial corrections might have been identified at the moment of issuing the report, but the procedure for a decision by MA in accordance with article 71 of the ENI CBC IR may not be finalized.</i>
Does the final amount for clearing correspond to the one indicated in the audit opinion, in accordance with article 69.2 of the ENI CBC IR?		<i>This table will be finalized only after the work of the audit authority reaches a final conclusion.</i>
2. Projects		
2.1 Projects - costs incurred and paid		
Do these tables include the amounts committed in the reporting period (not cumulated amounts as in tables 1.1 and 1.4.) aggregated by priority?		
Do these tables include both total amount and EU funding?		
Do these tables include the total amount of eligible expenditure incurred and paid during the reporting period and the corresponding EU funding?		
Does the table include expenditures accepted as eligible by the MA, that		

have been authorised after the administrative verifications ?		
Are any financial corrections decided during the accounting year for the amounts incurred in the same accounting year indicated in the corresponding table in worksheet 2.2.already excluded?		<i>The amounts in the table 2.1 MUST present only eligible expenditure as confirmed by the MA with financial corrections</i>
It may happen that a potential financial correction identified in previous reporting period results in an acceptance of the expenditure, instead of a financial correction thanks to the information and documentation analyzed during the contradictory procedure. In this case, as the expenditure was provisionally excluded from the clearance by EC, has this been reintroduced as eligible expenditure of the reporting year in the table?		<i>The table does not distinguish which amounts have been declared and accepted by MA and which ones are originated by these situations</i>
2.2 Recoveries, financial corrections and waivers		
2.2.1. Financial corrections (Article 71.1 stipulates that “Financial corrections shall be recorded in the annual accounts by the Managing Authority for the accounting year in which the cancellation is decided”. Therefore, the first table of this worksheets includes the list of financial corrections decided during the accounting year, regardless of the year where the expenditure was declared by the beneficiary. These amounts must also be deducted from the contracted amounts, as article 71 specifies that they cannot be re-used by the projects.)		
Do these tables include information both on projects and technical assistance?		
Does the first table of this worksheet include the list of financial corrections decided during the accounting year, regardless of the year where the expenditure was declared by the beneficiary?		<i>Article 71.1 stipulates that “Financial corrections shall be recorded in the annual accounts by the Managing Authority for the accounting year in which the cancellation is decided”.</i>
Are these amounts also deducted from the contracted amounts?		<i>article 71 specifies that they cannot be re-used by the projects</i>
Does this table include any decision by MA on financial corrections regardless of the year where the expenditure was accepted?		<i>The financial corrections are reported in this table, as the amounts in the table 2.1 MUST present only eligible expenditure as confirmed by the MA with financial corrections</i>

		<i>already excluded. All decisions must be taken before the end of the accounting year. Any decision taken later on is not included in this table.</i>
Have the irregularities detected by the AA been reported?		
Has the outcome of any follow-up been reported?		
2.2.2. Amounts excluded from clearing of current year		
Does this table include any decision on a financial correction taken after June and before the date of issuing of the report, as well as any potential decision on a financial correction that has not yet been taken by MA?		<i>This table feeds directly the table in worksheet 1.5</i>
Is there the indication of the body having identified the pending or having decided any correction?		
Does the table also include other amounts, which need to be excluded from clearing of the current year, such as amounts incurred and/or paid after the end of the accounting year, identified by the audit authority as part of the verification of the cut-off?		<i>These amounts will be eligible in the next accounting year and included either in 2.1 or 3.1 worksheets</i>
2.2.3. List of amounts recovered		
Does this table gather the list of recovered amounts, either by offsetting or by reimbursement?		<i>As requested by article 68 of the ENI CBC IR</i>
2.2.4. List of recoveries waived		
Is the list of waived amounts included?		<i>in accordance with the provisions of article 75.2 of the ENI CBC IR</i>
2.2.5. List of pending recoveries and unrecoverable amounts		
Does this table include the list of pending recoveries, both contentious and non-contentious?		
Does this table include the list of unrecoverable amounts? If any, on top of the country of establishment, is the legal status of the beneficiary (private or public) if located in a partner country indicated?		
2.2.6. List of cases under fraud investigation (including OLAF), legal proceeding or administrative appeal having suspensory effect		
Does this table include the list of all amounts under fraud investigation under any relevant body at EU or national level?		
In the case of fraud, is it indicated which body is carrying out the		

investigation?		
Are cases suspended due to legal proceedings also included?		
In the case of a legal proceeding, is it indicated the court taking care of it?		
2.3 Revenue		
Does the table include any revenue received from the project beneficiaries, such as penalties or interest on delayed recoveries?		
Are revenues from contractors of technical assistance also included?		
3. Technical assistance		
3.1 Technical Assistance - costs incurred and paid		
Does the table report the total amounts contracted and the eligible expenditure (total amount and EU funding)?		

Cagliari,

The Head of Accounting Unit