



# Management of EAFRD Financial Information

***Successful programming EAFRD 2014-2020***  
***7 December 2012***

# Agenda

1. General principles
2. Partnership Contract
3. Programme
  1. Financial plan
  2. Other financial information
4. Execution
  1. Declaration of expenditure and payments
  2. Annual Implementation report

# General Principles

- Sound financial management
  - **RD programme financial plan** (to be consistent with indicative allocations by fund and year in the **Partnership Contract**), **quarterly declarations**, clearance of accounts
- Based on **Measures** / type of regions and operations, **no Axis** under the 2014-2020 period
- RDP modifications:
  - Approval of RDP needed if change in **co-financing rate or transfer between measures** with different rates
  - New decision on RDP needed if **change of more than 50%** in any **target indicator** linked to a focus area

# General Principles

- Financial information for monitoring purposes
  - EAFRD contribution to indicative thematic objectives allocation in the **Partnership contract**
  - Intervention logic, indicator plan, indicators tables in the **Annual Implementation Report**
  - **Result oriented**, based on focus areas (follow up of targets) and measures (follow up of outputs)

# Partnership contract

- Financial information
  - Indicative allocation by thematic objective for each Fund
  - Indicative amount of EU support for climate change objectives
  - Annual allocation for all programmes (all CSF Funds)
  - Indicative allocation per programme for ITI
- Based on:
  - **intervention logic / indicator plan** (breakdown by priority / thematic objective)
  - **financial plan** (breakdown by year / measure)

- Annual breakdown by type of region and for transferred funds)
- Contributions planned by measure
- Cofinancing rates and EU / Total public expenditure

Category of region	Measures	Applicable Rate	Rate applicable to Financial Instrument CSF Art 33(1.b)	Total Union contribution planned (EAFRD)	Total Public expenditure
Less Developed & OR&SAI	Applying to all measures				
	Art 15				
	Art 20§1a				
	Art 28				
	Art 36				
	CLLD - CSF Art 28				
	Transitional Measure <sup>(2)</sup>				
Other Regions	Applying to all measures				
	Art 15				
	Art 20§1a				
	Art 28				
	Art 36				
	CLLD - CSF Art 28				
Transitional Measure <sup>(2)</sup>					
Technical Assistance	Art 51 – 52				
Additional funds transferred under Article 7(2) of Regulation (EU) No DP/2012	Art 65(4)b				
Voluntary Adjustment	Article 10c of R N° 73/2009				
Financial Instrument – EU level	CPR Art 33(1.a)				
Total					

(2) Only if different co-financing rates will apply

# Programme - other financial information

- Overview of the **strategy** and **indicator plan** (contribution of measures to focus areas)
- **Measure fiche** for the contribution breakdown by type of region and type of operations
- Additional information for the type of operations implemented via **financial instruments**
- **Simplification - Double encoding to be avoided**

# Financial execution / payments

- Payments to beneficiaries (MS):
  - Area-based and animal-related (IACS) annual payments have to be made between 1 Dec – 30 June, in line with 1st pillar.
  - Advances up to 75 % can be paid between 16 Oct–30 Nov, after administrative and on-the-spot checks.
  - *(Beneficiary entitled to default interest, if not paid in time).*
- Declaration of expenditure – by measure as currently. Form and content to be set out in implementing rules.
- Interim payments – no overrun of EAFRD contribution to each measure.



# Financial execution / payments

- Suspensions and reductions to payments
  - MS may be requested for more info (30d)
  - If key controls not efficient or non-existing or irregularity recoveries non-effective, 2 conformity decisions exist and no remedy in sight,
    - => reduction or suspension up to (prolongable) 12 months by Commission Decision
- Annual implementation report
  - Financial commitments and expenditure by measure



# **EAFRD**

# **Computer management**

# **systems**

# IT provisions - CPR/RD regulations

- Electronic data exchange Member States <-> COM
  - Structured approach SFC2014
- Managing Authority/Paying Agency IT systems
  - To record key information on each operation and each beneficiary needed for monitoring and evaluation  
(purpose: indicators tables, not clearance of account)
- Electronic submission by beneficiaries
  - Part of efficient implementation, actions to be described in the Partnership Contract
  - No obligation for beneficiaries, no deadline for EAFRD

# IT Provisions – other CAP regulations

- Integrated Administration and Control System for certain RD measures (CAP Horizontal regulation)
- Information to be provided for the annual clearance. Adaptation to the new period might be needed, e.g., introduction of focus area code (specific clearance of accounts regulation)
- Other information to be communicated, e.g., estimates of financial requirements (CAP Horizontal regulation)



**Thank you for  
your attention**