



EIPA | European
Institute of
Public
Administration

PROGRAMME

Online course

**Closure of 2014-2020 Structural &
Cohesion Fund programmes and
Financial Management changes for
2021-2027**

22, 23 & 25 November 2022

Programme

TUESDAY 22 November 2022 AM

- 08.30 Opening of ZOOM platform
- 09.00 **Welcome of participants, opening of the online course, Tour de Table**
Marco Lopriore, Expert, EIPA, Maastricht, Netherlands
- 09.15 **2014-2020 programmes and Emergency responses to the Health Crisis: CRII and REACT**
- Using CRII and CRII+, claiming expenses; reducing red tape; extensions of deadlines
 - Repurposing projects, increasing liquidity and company cash flows
 - REACT, implications for spending up to 2023 and the new CARE initiative for Ukraine
- Marco Lopriore*
- 10.00 Short break and meet our guest speaker
- 10.15 **Preparing for closure and EC closure rules for past and current programmes**
- general principles for past programme closures (past closure of 9 ERDF, ESF, CF OP in Hungary)
 - planning for closure, preparation of Managing Authorities and stakeholder bodies
 - submission and content of closure documents, payment of final balance
 - EC guidance for closure
 - phased, non-functioning and suspended operations
- Judit Lakner*, Project Manager, Prime Minister's Office, Department for Regulation, Hungary
- 11.10 Short break
- 11.20 **The new Cohesion Policy 2021-2027: policy context and highlights**
- The new legal framework of CPR/ERDF/CF/ESF+ and the Just Transition Fund Regulation
 - Control issues from Country Reports 2019 and 2020 (Annex D)
 - Demarcation, synergies and tools to avoid double funding between Cohesion and RRF Facility
- Marco Lopriore*
- 11.50 **Discussion: financial allocations**
- 12.05 Short break
- 12.15 **The new programmes, 2021-2027**
- financial envelopes, Partnership Agreements, new Programmes, justifying priorities
 - conditionality, concentration, use of funding instruments
 - new financial flexibilities
 - the Programme template
 - project selection and value for money
- Robin Smail*, Visiting Expert EIPA, Consultant, UK/IE (and former Detached National Expert, EC)
- 13.10 **Question and answer session**
- 13.15 End of first day



WEDNESDAY 23 November 2022 PM

- 13.00 Opening of ZOOM platform
- 13.15 **Simplified Cost Options – changes for 2021-2027**
- the new SCO rules
 - scope of verifications when using Art. 94 and 95
- Marco Lopriore*
- 14.05 **Break-out rooms: simplified costs options**
- preventing errors when using flat rates, splitting direct and indirect costs
 - preventing errors when using Standard scales of unit costs (SSUC), dealing with revenues and double funding
- Marco Lopriore*
- 14.45 Coffee break
- 15.10 **Programme Finance and Financial Management: moving from 2014-2020 to 2021-2027**
- programme finance, financial tables
 - commitments, automatic de-commitment
 - pre-financing, interim payments, technical assistance
 - the accounting year and calculation of the annual balance
 - interim payments, financial information, closure
- Robin Smail*
- 15.50 **Exercise/discussion: management verifications, risk assessment**
- 16.05 Short Break & meet Guest Speaker
- 16.15 **2014-2020 Closure: Control Report and Audit Opinion**
- Auditor's approach to programme closure
 - The control report in the final accounting year
 - The auditor's opinion in the final accounting year
 - Irregularities, corrections, withdrawals
 - Overbooking, incomplete projects
- Dermot Byrne, ERDF Audit Authority, Department of Public Expenditure Reform, Dublin*
- 17.00 **Q&A**
- 17.15 End of second day

FRIDAY 25 November 2022 AM

- 08.45 Opening of ZOOM platform
- 09.00 **Review of Issues from days 1 & 2**
- 09.10 **Eligibility of Expenditure, moving from 2014-2020 to 2021-2027**
- Highlight on direct staff costs, VAT, durability and relocation, location, and visibility
 - Non-eligible costs, non-compliance and infringements



- Horizontal principles and DNSH principle
- Reducing gold-plating

Marco Lopriore

09.55 **Workshop: eligible expenditures**

10.30 Coffee break

10.45 **Control and Audit of Structural Funds, 2014-2020 and 2021-2027**

- management and control systems (MCS), audit of systems
- annual Accounts – preparation, audit and acceptance by Commission
- audits of operations
- DISCUSSION – programme issues and programme closure
- most frequent problems and simplifying audit work

Dermot Byrne

11.45 Coffee break

12.00 **Discussion: Evaluation questions, VfM**

12.15 **Programme Finance and Programme Performance**

- programme performance, monitoring and reporting
- finance and performance: the new Performance Framework, output and result indicators
- reporting performance: new Reporting template the new OP template - finance
- evaluation and VfM

Robin Smail

12.55 **Question and answer session**

13.05 **Evaluation feedback from participants**

13.15 End of seminar