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Accounts EARDF & EAGF

PURPOSE

This document describes the specifications of the use-cases related to the electronic submission by the Member States of information for the purpose of the EAFRD/EAGF Clearance of Accounts (known as only 'Accounts' in SFC) procedure as defined in article 30 of Commission Implementing Regulation (EU) No 908/2014 (laying down rules for the application of Regulation (EU) No 1306/2013)

REGULATIONS

Article 30

Transmission of information

1. For the purpose of the clearance of accounts pursuant to Article 51 of Regulation (EU) No 1306/2013, each Member State shall send to the Commission:

- (a) The items included in the annual accounts, as referred to in Article 29 of this Regulation;
- (b) The opinion and reports established by the certification body or bodies, as referred to in Article 5(3) and (4) of this Regulation;
- (c) Complete records of all the accounting information required for statistical and control purposes;
- (d) The management declaration as referred to in Article 3 of this Regulation;

2. The documents and the accounting information referred to in paragraph 1 shall be sent to the Commission by **15 February** at the latest of the year following the end of the financial year to which they relate. The documents referred to in points (a), (b) and (d) of that paragraph shall be sent in one copy together with an electronic copy in accordance with the format and under the conditions established by the Commission pursuant to Article 24.

ROLES

Roles involved in the Accounts are:

| | |
|---|---|
| <p>MS Paying Agency (EAFRD /EAGF)</p> <p>MS Coordinating Body (EAFRD /EAGF)</p> | <p>Create the Accounts</p> <p>Consult the Accounts</p> <p>Record the Accounts</p> <p>Upload the Accounts Documents</p> <p>Validate the Accounts</p> <p>Send the Accounts to upper node MS</p> <p>Return the Accounts to MS</p> <p>Create New Version of Accounts</p> <p>Delete the Accounts</p> |
| <p>MS Paying Agency (EAFRD /EAGF)</p> | <p>Sign Annual Accounts</p> <p>Sign Management Declaration</p> |

| | |
|--|--|
| MS Coordinating Body (EAFRD /EAGF) | Send the Accounts to the EC |
| MS Certification Authority (EAFRD /EAGF) | Consult the Accounts Upload the Documents (Audit Opinion) Sign Audit Opinion |
| MS Managing Authority (EAFRD /EAGF) | Consult the Accounts |
| MS Audit Personal Data Read (EAFRD /EAGF) | Consult/download the documents defined as containing Personal Data |

- **Member State Managing Authority (EAFRD):** in the meaning of Article 65.2(a) of Regulation (EU) No 1305/2013
- **Member State Paying Agency (EAGF/EAFRD):** accredited paying agency within the meaning of Article 7 of Regulation (EU) No 1306/2013;
- **Member State Certification Body (EAGF/EAFRD):** within the meaning of Article 9 of Regulation (EU) No 1306/2013.
- **Member State Coordinating (known in SFC as Coordination) Body (EAGF/EAFRD):** within the meaning of Article 2 of Regulation (EU) No 907/2014

FUNDS

| | | | |
|----------------|--|--|--|
| EAFRD and EAGF | | | |
|----------------|--|--|--|

PRE-CONDITIONS

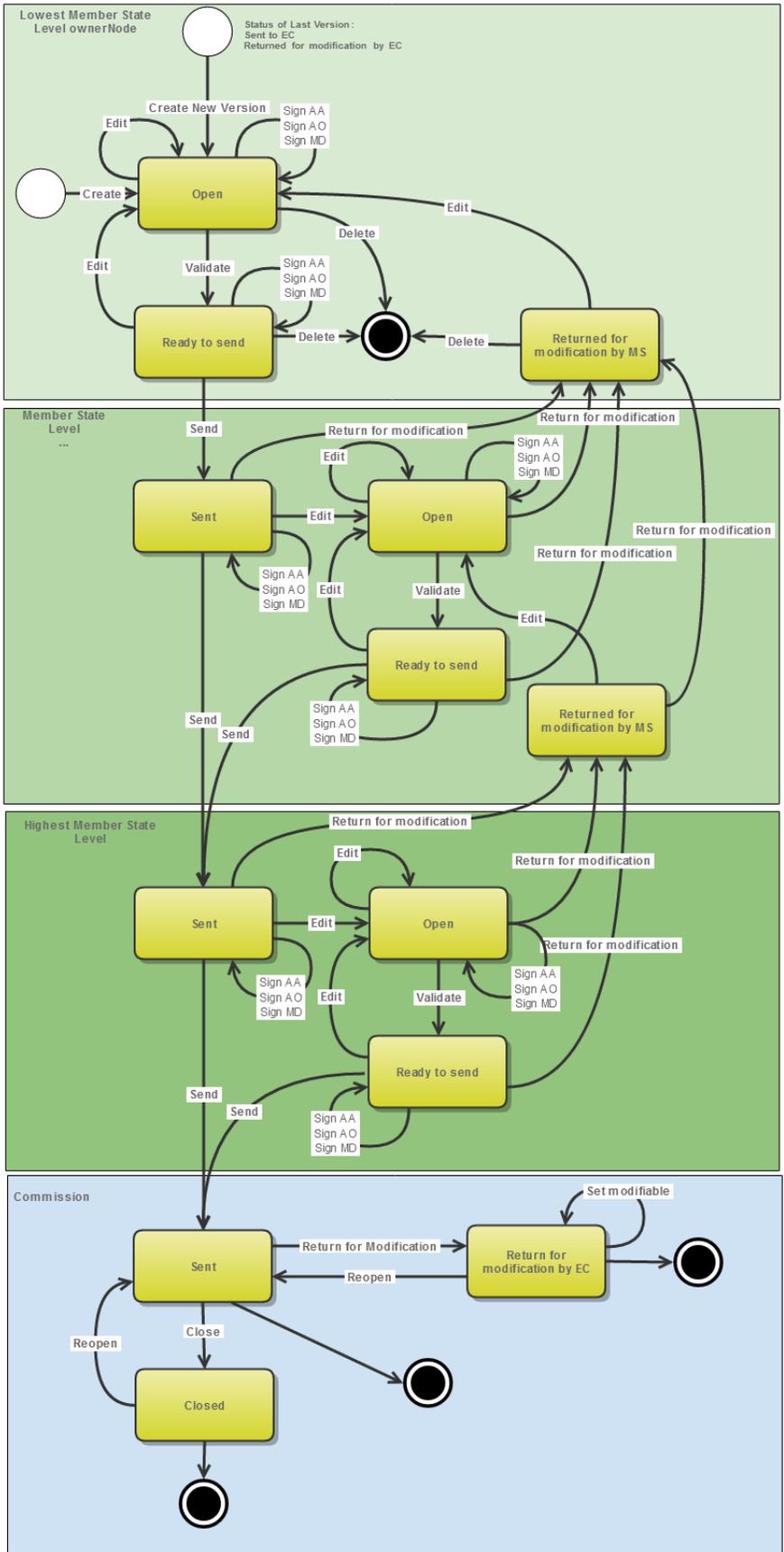
When creating a new Accounts version for a specific Accounting year (=Financial year) and for a specific Paying Agency, this version doesn't yet exist.

When editing a version of the Accounts, its status is 'Open', 'Ready to send' or 'Sent' and currently resides on the user's Node.

Workflow

This section shows the lifecycle to create and manage the Accounts for EARDF/EAGF.
Click [here](#) to see the Accounts EAFRD/EAGF workflow diagram in high resolution.

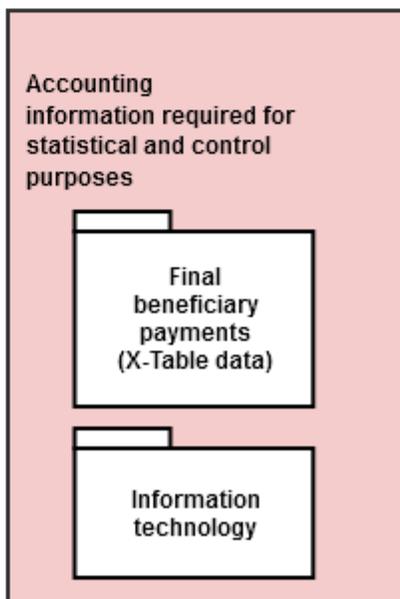
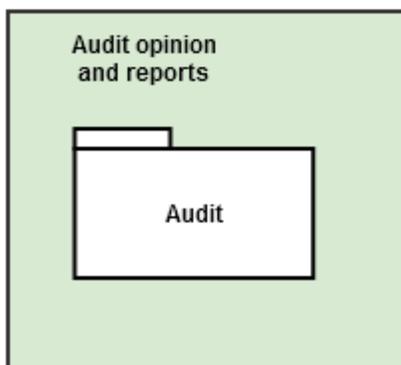
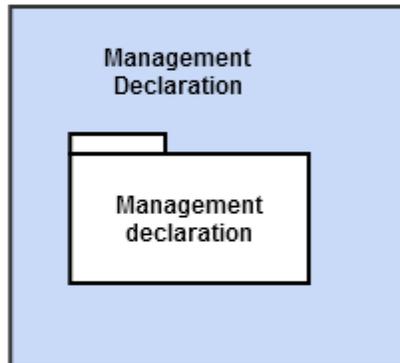
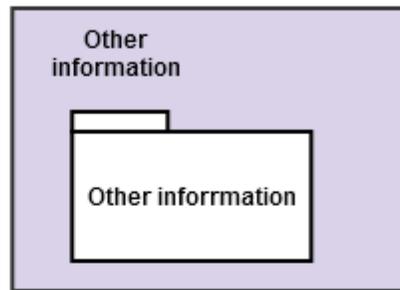
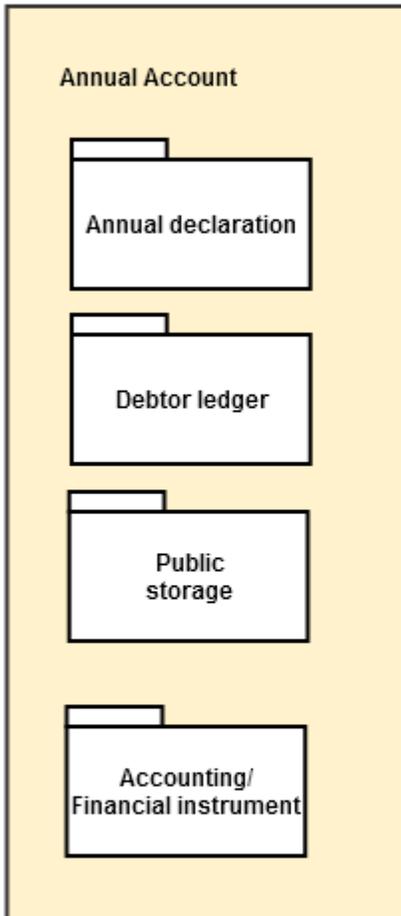
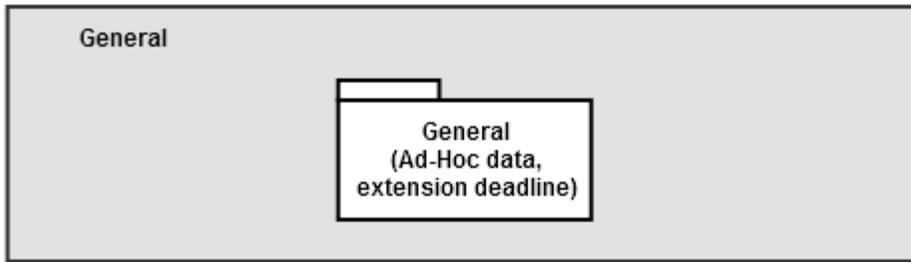
Clearance of Accounts EAFRD/EAGF State Diagram



Definitions, Acronyms and Abbreviations

| Name | Definition |
|-------------------------------|---|
| SFC | <p>Shared Fund Management Common System</p> <p>SFC2014 main function is the electronic exchange of information concerning shared Fund management between Member States and the European Commission for the period 2014-2020</p> <p>SFC2014 URL: https://webgate.ec.europa.eu/sfc2014/frontoffice/ui</p> <p>Support Portal URL : https://ec.europa.eu/sfc/en/2014/about-sfc2014</p> |
| EAFRD | European Agricultural Fund for Rural Development |
| EAGF | European Agricultural Guarantee Fund |
| ECAS / EU Login | <p>European Commission Authentication Service</p> <p>Until 04.11.2016 the EU Login was labelled as ECAS</p> |
| Node | <p>Depending on the political/geographical organization of each country, a Member State can manage business objects, in the context of the SFC2014 application, in a centralized or decentralized manner.</p> <p>To represent all the Member States and the possible decentralizations inside each Member State, the notion of a Node has been introduced. A Node is a collection of users, representing the Commission, a Member State, a regional or a local Authority. Countries with a centralized management structure will only have a single Node, while other countries with a more decentralized structure could have a lot of them. Each user of the system can have one or more user profiles, each giving access to a specific node.</p> <p>https://ec.europa.eu/sfc/en/2014/document/sfc2014-node-hierarchies</p> |
| Integral Documents | Integral documents are documents sent to EC once the container object they belong is sent to EC. |
| Non-Integral documents | Non-integral documents can be sent at any time independently of the status of the container object. |

Accounts Documents model



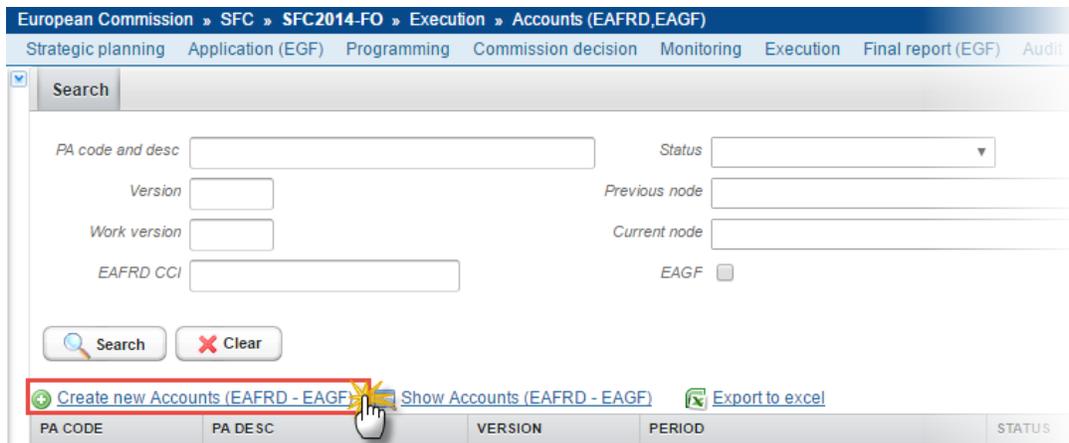
Create Accounts

| | |
|---------------|---|
| REMARK | <p>The user must have the MS Paying Agency Update role (EAFRD/EAGF) or the MS Coordination Body Update role (EAFRD/EAGF) in order to create a new version of the Accounts.</p> <p>When creating a new Accounts version for a specific Accounting year (=Financial year) and for a specific Paying Agency, this version doesn't yet exist.</p> <p>When editing a version of the Accounts, its status is 'Open', 'Ready to send' or 'Sent' and currently resides on the user's Node.</p> <p>In case the MS nodes hierarchy has more than one node, it is recommended to create the Accounts version at the lowest node. (for instance when the lowest node represents the Paying Agency and the highest node the Coordinating Body)</p> |
|---------------|---|

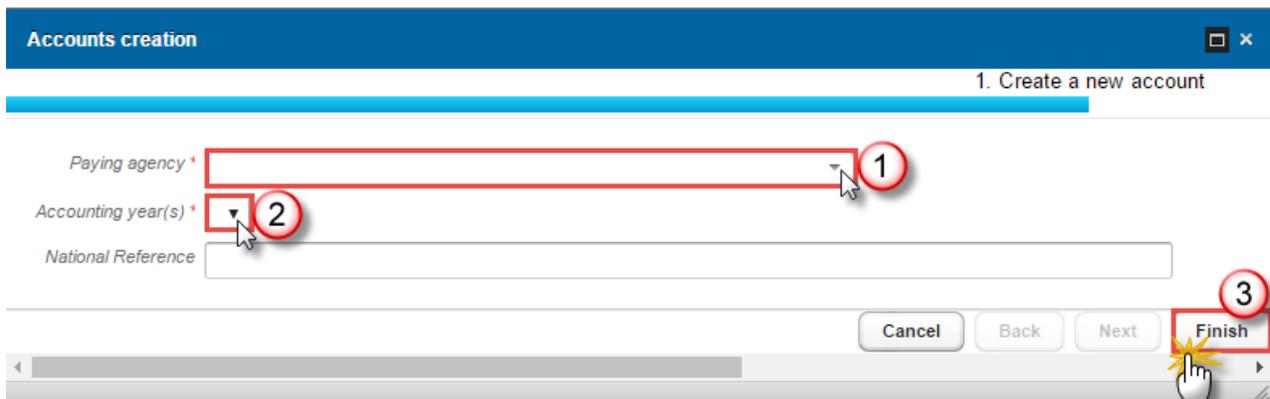
1. To access the **ACCOUNTS** section first click on the **Execution (1)** menu item and then on the [Accounts \(EAFRD, EAGF\)](#) link (2).

The screenshot displays the 'SHARED FUND MANAGEMENT COMMON SYSTEM' interface for the 'Period 2014-2020 (SFC2014)'. The navigation menu includes 'Strategic planning', 'Application (EGF)', 'Programming', 'Commission decision', 'Monitoring', 'Execution', 'Final report (EGF)', 'Audit', 'Employment status (EGF)', 'Evaluation', 'Closure', 'Anti-fraud', and 'Utilities'. The 'Execution' menu is expanded, showing a list of options: 'Financial data (IGJ,ETC)', 'Financial data (IPA-CB)', 'Payment forecast (EMFF)', 'Payment forecast (FEAD)', 'Forecast of expenditure (EAFRD)', 'Payment application (IGJ,ETC)', 'Payment application (IPA-CB)', 'Payment application (EMFF)', 'Payment application (FEAD)', 'Quarterly declaration of expenditure (EAFRD)', 'Accounts (IGJ,ETC)', 'Accounts (IPA-CB)', 'Accounts (EMFF)', 'Accounts (FEAD)', 'Accounts (AMIF,JSF)', 'Accounts (EAFRD,EAGF)', 'Irrecoverable amounts (2014-2015)', 'Irrecoverable Amounts (IGJ,ETC)', and 'Irrecoverable amounts (IPA-CB)'. The 'Accounts (EAFRD,EAGF)' option is highlighted with a red box and a circled '2', and a mouse cursor is pointing at it.

2. Click on the [Create New Accounts \(EAFRD – EAGF\)](#) link to create a new Account for EAFRD & EAGF.



You are redirected to the Accounts creation wizard:



3. Select the following information:

(1) Select the *Paying Agency*

The Paying Agency list contains all paying agencies which were valid during the Accounting year (i.e. for the full period or only part of it) of the country node of the registered user and for which a required Accounts is missing for at least one opened Encoding period. When there is already an Accounts version for a Paying Agency, then this Paying Agency should only appear in the list when the user's node is the owner node of that Account version.

The list returns the Paying Agency code and the Paying Agency description. **In case the name (=description) of the Paying Agency has changed during the Accounting year, the list displays the most recent name (=description).**

(2) Select the *Accounting year(s)*

The Accounts version refers always to an Accounting period (managed in the SFC database).

For instance: For Accounting year YYYY: Accounting period=16/10/YYYY-1 to 15/10/YYYY;

Encoding period = 16/10/YYYY to 15/10/YYYY+1

In the list box is displayed only the Accounting periods for which the Encoding period is currently opened (beginning of January) and for which a required Clearance of Accounts version is missing for the selected PA.

(3) Click on the **CREATE** button to confirm the creation action

On Create, the initial Accounts version structure is created and a Table of Content (ToC)/Navigation Tree is presented. The status of the Accounts version is **OPEN**.

Record/Edit the Accounts

Find all the information to complete each screen of the Accounts version for EAFRD & EAGF. Below are the links to the main sections:

- [General](#)
- [Annual Accounts](#)
- [Audit Opinion and reports](#)
- [Accounting information required for statistical and control purposes](#)
- [Management Declaration](#)
- [Other information section](#)
- [Documents overview](#)

General

Version Information

The Version Information contains information on the identification and status of the Accounts version; like the CCI, Title, Accounting period, Fund, Version Number, Status, Current Node, etc.

| | |
|---------------|--|
| REMARK | The version and work version number are automatically provided by the system on "Create new Accounts". The version number is the Accounting Year and the work version number is 0. |
|---------------|--|

Only the National Reference can be updated.

1. Click on the **EDIT** button  to modify the National Reference.

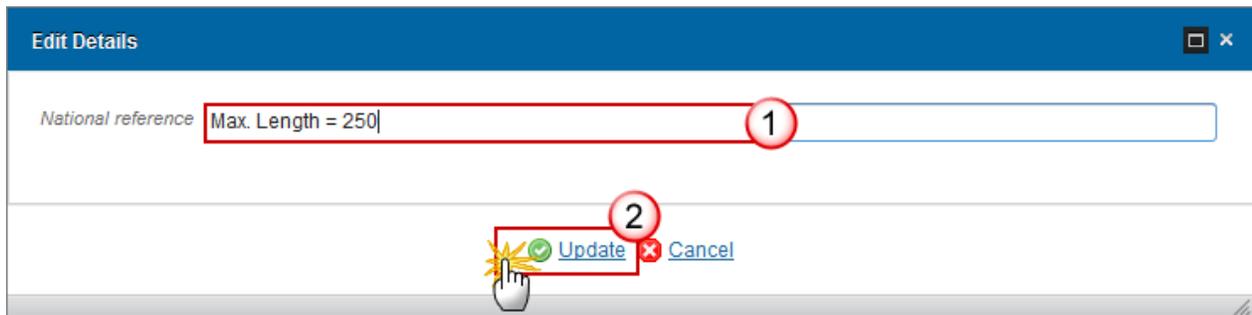
GENERAL

Version Information



| | |
|---|---|
| <i>Code and desc</i> AT01 - Agrarmarkt Austria | <i>Current node</i> Austria |
| <i>Version</i> 2017.1 | <i>Status</i> Open |
| <i>Period</i> 2017 - 2017 (16/10/2016 - 15/10/2017) | <i>Status date</i> 04-Dec-2017 |
| <i>EAFRD CCI(s)</i> [2014AT06RDNP001] | <i>Last modification date</i> 04-Dec-2017 |
| <i>EAGF</i> <input checked="" type="checkbox"/> | <i>National Reference</i> test |

The Edit Details pop-up window appears:



Edit Details 

National reference **1**

 **2**

2. Enter the following information:
 - (1) Enter the new National reference
 - (2) Click on [Update](#) to save the information.

Officials in Charge

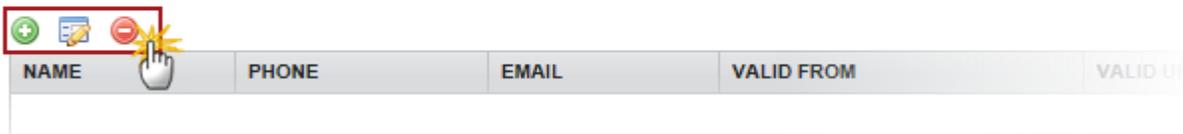
| | |
|-------------|---|
| NOTE | Officials in Charge can be updated at any time, independent from the status of the Accounts versions. |
|-------------|---|

The email is directly accessible via the email link.

- Click on the **ADD** button  to add a new official in charge.
- Select an official and click in the **EDIT** button  to modify the information of this official.
- Select an official and click on the **REMOVE** button  to delete the official in charge selected.

GENERAL

Officials in charge

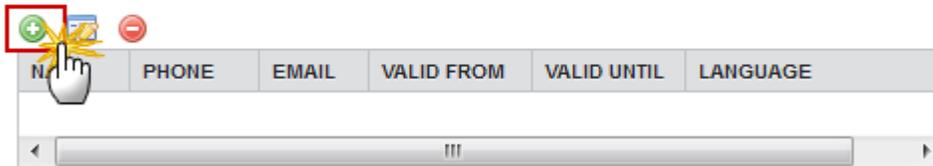


| NAME | PHONE | EMAIL | VALID FROM | VALID UP |
|------|-------|-------|------------|----------|
|------|-------|-------|------------|----------|

1. Click on the **ADD** button  to add a new official in charge.

GENERAL

Officials in charge



| NAME | PHONE | EMAIL | VALID FROM | VALID UNTIL | LANGUAGE |
|------|-------|-------|------------|-------------|----------|
|------|-------|-------|------------|-------------|----------|

The Edit Details popup window appears:

2. Enter the following information:

- (1) Enter the *Name*.
- (2) Enter the *Email*.
- (3) Click on [Update](#) to save the information.

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

History

This section shows all the actions (Create; Validate, Sign, Send, etc...) that happened in the Accounts version since it was created, for example:

GENERAL

History

| STATUS | ACTION | COMMENTS | BY LEVEL | DATE | USER |
|---------------|----------|----------|----------|----------------------|----------------------------|
| Ready to send | Validate | | Austria | 02-Sep-2014 09:52:57 | AT Austria |
| Open | Create | | Austria | 01-Sep-2014 14:54:52 | AT Austria |

Documents

The Documents list shows the documents related to the Accounts submission process uploaded against this version of the Accounts by Member State and by Commission. Member State Users see all their own Documents and the sent Commission Documents. Commission Users see all their own Documents and the sent Member State Documents.

The following document types will be foreseen in this section:

| Description | Non-integral | Integral | System | Required | Personal Data (encrypted) |
|--|--------------|----------|--------|----------|---------------------------|
| Snapshot of data before send | | X | X | X | |
| Acknowledgment of Receipt | | | X | X | |
| MS Letter to request an extension of the deadline for the accounts | X | | | | |
| AD-HOC data | X | | | | X |

| | |
|---------------|--|
| REMARK | <p>Integral documents related to Accounts must be uploaded in the others sections.</p> <p>These documents in the 'General > Documents' section are always modifiable.</p> |
|---------------|--|

Uploading and sending documents

Multiple documents can be uploaded in the Accounts.

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information. If a document of type 'Other Member State Document' must be sent, you can select the edit button in order to send the document.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.

GENERAL
Documents



Documents uploaded/sent in the current version

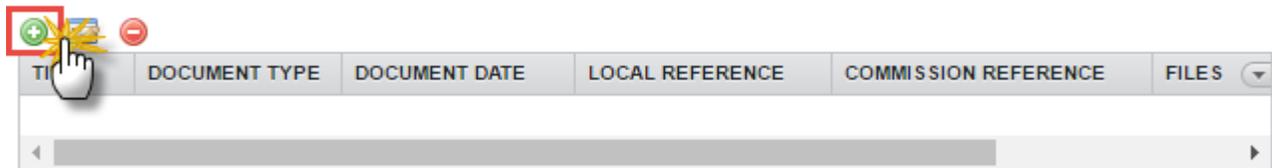


1. Click on the **ADD** button  to add a new document.

GENERAL
Documents



Documents uploaded/sent in the current version



The document detail pop-up window appears:

The screenshot shows a 'Document details' form with the following elements:

- Document type ***: A dropdown menu (1).
- Title ***: A text input field (2).
- Document date ***: A date picker (3).
- Local reference**: A text input field.
- Commission reference**: A text input field.
- Attached files**: A table with columns: TITLE (5), LANGUAGE (6), FILENAME (null), and a 'Select file to upload' button (7). The table has an 'ADD' button (4) and a 'REMOVE' button.
- Buttons**: 'Update' (8), 'Update & send', and 'Cancel'.

A 'Not yet sent' status indicator is visible in the top right corner.

2. Enter or select the following information:

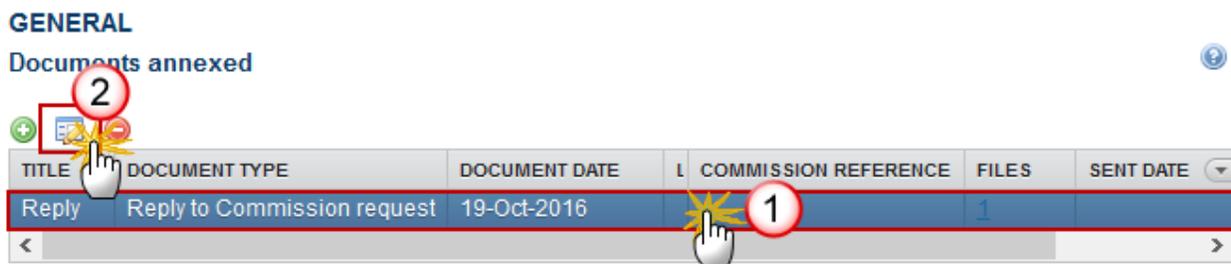
- (1) Select a *Document Type*
- (2) Enter a *Title* for your Document
- (3) Enter a *Document Date*
- (4) Click on the **ADD** button  to add a new attachment
 - You can add multiple attachments by clicking on the **ADD** button 
 - You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 
- (5) Enter a *Title* for your attachment.
- (6) Select the *Language* of the document.
- (7) Select the *file* to upload.
- (8) Click on [Update](#) to save the information or [Update & Send](#) to send the document to the Commission.

| | |
|---------------|---|
| REMARK | Commission Reference N° is only enabled for Commission Users, while Local Reference is only enabled for Member State Users. |
|---------------|---|

The pop-up window closes and the documents are uploaded.

Sending an Unsent Non-Integral Document

1. Once the document and attachment(s) have been uploaded select the document row in the list **(1)** and click on the **EDIT** button **(2)**



2. Click on [Update & Send](#) to send the document to the Commission.

Document details □ ×

📢 Not yet sent

*Document type **

*Title **

*Document date **

Local reference

Commission reference

Attached files

| | TITLE | LANGUAGE | FILENAME | |
|--------------------------|------------------------------------|--------------------------------------|--|--|
| <input type="checkbox"/> | <input type="text" value="Reply"/> | <input type="text" value="English"/> | <input type="text" value="Report.docx"/> | <input type="button" value="Select file to upload"/> |

✔ Update
✔ Update & send
Cancel

| | |
|------|--|
| NOTE | <p>The Update & Send link will only be shown for documents which are not integral part of the Object and after at least one attachment was added.</p> <p>If more than one file are uploaded from the same document table, when clicking the Update & Send link, will send all the files and not only the one(s) for which the check-box has been ticked.</p> |
|------|--|

Document details
✕

🚫 Not yet sent

Document type * Reply to Commission request

Title * Reply

Document date * 19/10/16

Local reference

Commission reference

When clicking the **Update & Send** link, will send all files, even the one(s) for which the check-box has not been ticked.

Attached files

| | TITLE | LANGUAGE | FILENAME | |
|-------------------------------------|----------|----------|-------------|-----------------------|
| <input checked="" type="checkbox"/> | Reply | English | Report.docx | Select file to upload |
| <input type="checkbox"/> | document | English | Report.docx | Select file to upload |

✔ Update
🔄 Update & send
✖ Cancel

| | |
|---------------|--|
| REMARK | <p>Non-integral documents can be sent at any time independently of the status of the Accounts for EAFRD & EAGF.</p> <p>Non-integral document type demands a <u>manual submission</u> (they are NOT sent automatically within the Accounts). The other document types, integral documents, are automatically sent - together with the encoded data – when the Accounts is submitted to the EC.</p> <p>You can find in our Portal the types of documents that can be uploaded and sent by the Member State.</p> <p>A document is only visible to the Commission when the Sent Date is visible.</p> |
|---------------|--|

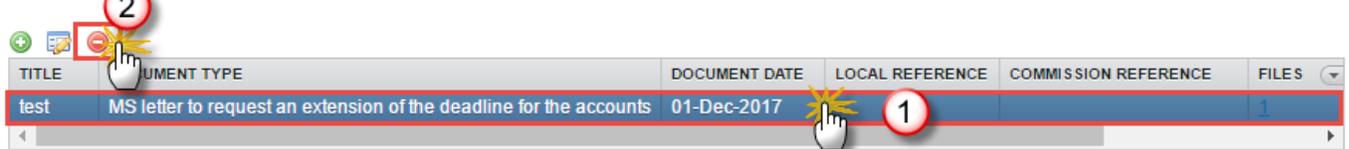
Deletion of an unsent document

1. Select a row **(1)** of a previously uploaded document and click on the **REMOVE** button **(2)** to delete the document and associated attachments.

GENERAL

Documents

Documents loaded/sent in the current version



| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES |
|-------|--|---------------|-----------------|----------------------|-------|
| test | MS letter to request an extension of the deadline for the accounts | 01-Dec-2017 | | | 1 |

A confirmation window appears:

Confirm delete document

Title test

Document type MS letter to request an extension of the deadline for the accou

Do you really want to delete this document?

2. Click on [Yes](#) to confirm deletion. Click on [No](#) to return to the Accounts for EAFRD & EAGF documents.

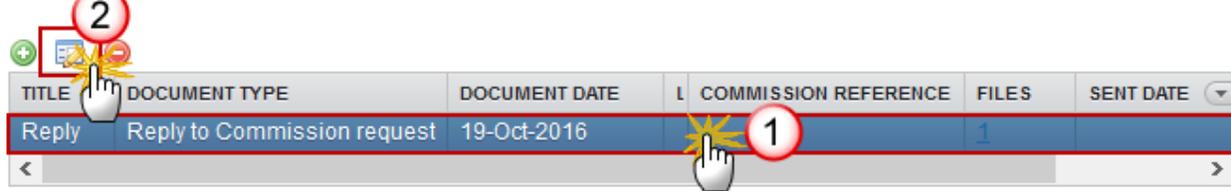
Hiding a sent document

| | |
|-------------|--|
| NOTE | Sent Documents can never be deleted, but the sender can decide to hide the content for the receivers in case of an erroneous and/or accidental send. |
|-------------|--|

1. Select a row (1) of a previously sent document and click on the Edit button  (2) to hide the document and associated attachments.

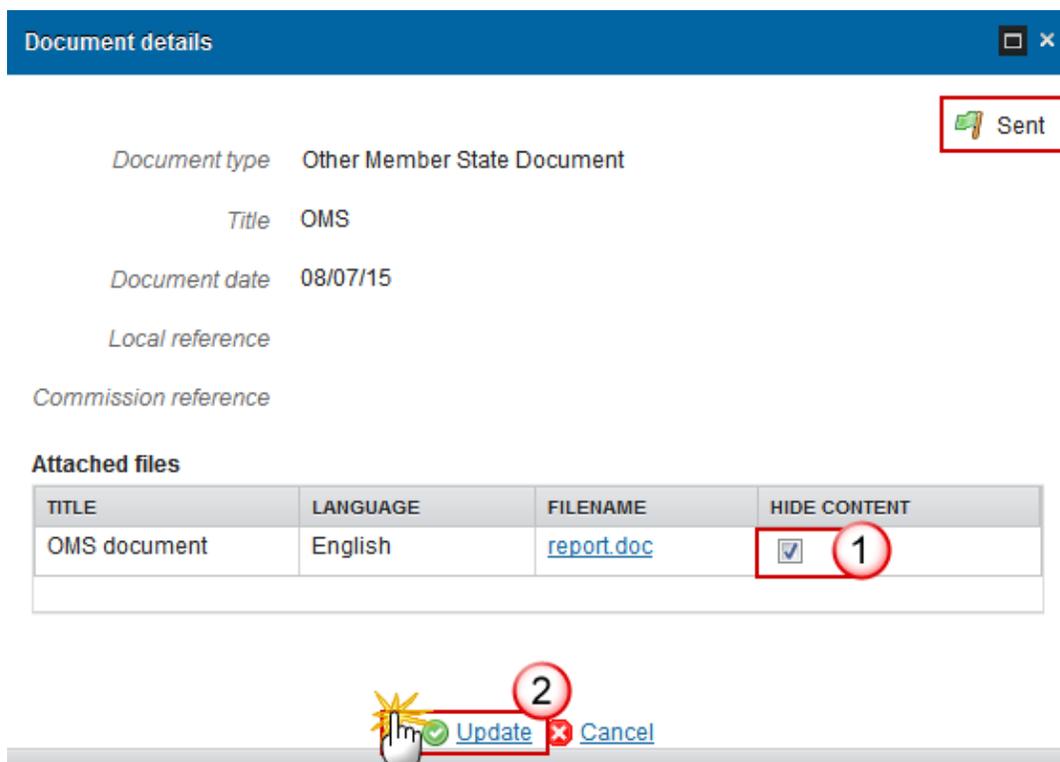
GENERAL

Documents annexed



| TITLE | DOCUMENT TYPE | DOCUMENT DATE | L | COMMISSION REFERENCE | FILES | SENT DATE |
|-------|-----------------------------|---------------|---|----------------------|-------|-----------|
| Reply | Reply to Commission request | 19-Oct-2016 | | | 1 | |

2. Select the **HIDE CONTENT (1)** option and click on **Update (2)** to hide the document.



Document details

Document type Other Member State Document Sent

Title OMS

Document date 08/07/15

Local reference

Commission reference

Attached files

| TITLE | LANGUAGE | FILENAME | HIDE CONTENT |
|--------------|----------|----------------------------|---------------------------------------|
| OMS document | English | report.doc | <input checked="" type="checkbox"/> 1 |

Update Cancel

Observations

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

GENERAL

Observations

1

2

+

Add

✖

Cancel

(1) Enter an observation.

All users who have Read and Observation permission on the Accounts for EAFRD & EAGF will be able to send an Observation and participate in the conversation.

(2) Click on [Add](#) to save the information.

All Observations are kept against the specific version of the Accounts.

1. ANNUAL ACCOUNTS - ART 30(1)(A) REG(EU) NO 908/2014

1.1 Annual Declaration

The following document types will be foreseen for this section:

| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) |
|-------------|------------|--------------|----------|----------|------------------------|---------------------------|
| | | | | | | |

| | | | | | | |
|--|---|--|---|---|---|--|
| <p>Annual Declaration (annual accounts):</p> <ul style="list-style-type: none"> - assigned revenues, - expenditure of the EAGF summarised by item and sub-item of the Union budget - expenditure of the EAFRD, by programme, measure and specific contribution rate. | <p>Art. 29(a)(b)(c) Reg (EU) 908/2014</p> | | X | X | X | |
| <p>Difference explanation</p> | <p>Art. 29(d) Reg (EU) 908/2014</p> | | X | X | X | |

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.

Filter

- General
 - Version Information
 - Officials in charge
 - History
 - Documents
 - Observations
- Annual Accounts - Art 30(1)(a) Reg(EU) No 908/2014
 - Annual Declaration**
 - Debtor Ledger
 - Public Storage
 - Accounting/Financial Instrument
- Audit Opinion and Reports - Art 30(1)(b) No 908/2014
 - X-Table data
 - Information Technology
- Management Declaration - Art 30(1)(d) No 908/2014
 - Other Information
 - Documents Overview

ANNUAL ACCOUNTS - ART 30(1)(A) REG(EU) NO 908/2014
Annual Declaration

Documents uploaded/sent in the current version

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|--------------------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| [Empty table body] | | | | | | | | | |

Documents sent in the previous version(s)

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|--------------------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| [Empty table body] | | | | | | | | | |

Documents not yet uploaded/sent (mandatory documents are in bold)

| DOCUMENT TYPE |
|--------------------------------------|
| Annual Declaration (annual accounts) |
| Difference explanation |

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

Documents uploaded/sent in the current version

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID |
|--------------------|---------------|---------------|-----------------|----------------------|-------|-------|
| [Empty table body] | | | | | | |

The document detail pop-up window appears:

The screenshot shows a 'Document details' form with the following elements:

- Document type ***: Text input field (1)
- Title ***: Text input field (2)
- Document date ***: Date picker field (3)
- Local reference**: Text input field
- Commission reference**: Text input field
- Attached files**: A table with columns: TITLE (5), LANGUAGE (6), FILENAME (null), and a 'Select file to upload' button (7). The table has an 'ADD' button (4) and a 'REMOVE' button.
- Buttons**: 'Update' (8), 'Update & send', and 'Cancel'.

A 'Not yet sent' status indicator is visible in the top right corner.

2. Enter or select the following information:

- (1) Select a *Document Type*
- (2) Enter a *Title* for your Document (*will be automatically prefilled in a future version of SFC*)
- (3) Enter a *Document Date* (*will be automatically prefilled in a future version of SFC*)

The *Document Date* cannot be in the future.

- (4) Click on the **ADD** button  to add a new attachment
 - You can add multiple attachments by clicking on the **ADD** button 
 - You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 
- (5) Enter a *Title* for your attachment. (*will be automatically filled in a future version of SFC*)
- (6) Select the *Language* of the document. (*will be automatically prefilled in a future version of SFC*)
- (7) Select the *file* to upload.
- (8) Click on Update to save the information or Update & Send to send the document to the Commission.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|---|
| REMARK 1 | <p>For Annual Declaration and Difference explanation documents, the system will validate (WinCheckCSV) the attached files of this document. You will receive a notification when the validation is done. For each attached file, the system will create 2 additional log files (Analytical report and Error report)</p> <p>You will only be able to send the Annual Accounts version when all attachments of all documents are valid.</p> |
|-----------------|---|

| | |
|-----------------|--|
| REMARK 2 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays the status of the WinCheckCSV validation:</p> <ul style="list-style-type: none"> • If all attachments are valid =Y • If at least one attachment is not valid = N • If files currently under asynchronous validation=P • If the document doesn't required validation= NA |
|-----------------|--|

| | |
|-----------------|---|
| REMARK 3 | <p>As soon as a document is submitted to EC within an Annual Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|---|

| | |
|-----------------|---|
| REMARK 4 | <p>If at least one document is uploaded or modified in this section, then the section must be signed by a user with MS Paying Agency (EAFRD /EAGF) role</p> |
|-----------------|---|

1.2 Debtor Ledger

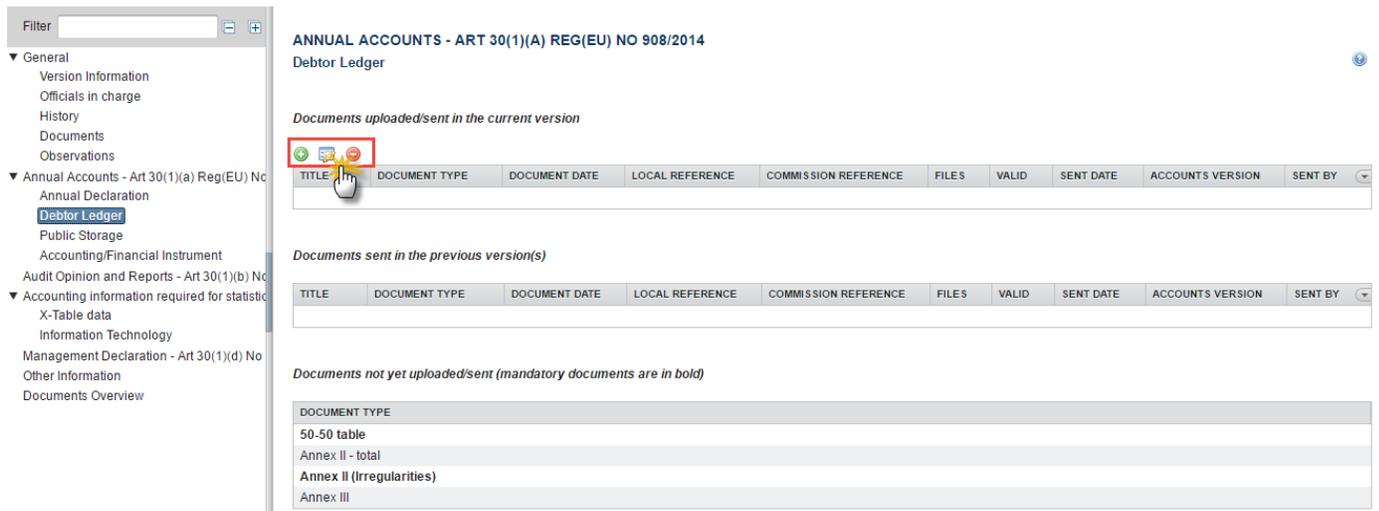
The following document types will be foreseen for this section:

| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) |
|-------------|------------|--------------|----------|----------|------------------------|---------------------------|
| | | | | | | |

| | | | | | | |
|---|------------------------------|--|---|---|---|---|
| 50-50 table | Art. 29(e) Reg (EU) 908/2014 | | X | X | | |
| Irregularities (Annex II) | Art. 29(f) Reg (EU) 908/2014 | | X | X | X | X |
| Annex II - total | Art. 29(f) Reg (EU) 908/2014 | | X | | | |
| Annex III | Art. 29(g) Reg (EU) 908/2014 | | X | | | |
| Detailed table on recoveries related to previous programming periods | | | X | | | |

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.



ANNUAL ACCOUNTS - ART 30(1)(A) REG(EU) NO 908/2014
Debtor Ledger

Documents uploaded/sent in the current version

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

Documents sent in the previous version(s)

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

Documents not yet uploaded/sent (mandatory documents are in bold)

| DOCUMENT TYPE |
|----------------------------------|
| 50-50 table |
| Annex II - total |
| Annex II (Irregularities) |
| Annex III |

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

Documents uploaded/sent in the current version



The document detail pop-up window appears:

| DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | |

Document details

Document type * (1)

Title * (2)

Document date * (3)

Local reference

Commission reference

Attached files

| TITLE | LANGUAGE | FILENAME |
|--------------------------|--------------------------|----------|
| <input type="text"/> (5) | <input type="text"/> (6) | null |

Select file to upload (7)

Update (8) Update & send Cancel

2. Enter or select the following information:

- (1) Select a *Document Type*
- (2) Enter a *Title* for your Document (*will be automatically prefilled in a future version of SFC*)
- (3) Enter a *Document Date* (*will be automatically prefilled in a future version of SFC*)

The *Document Date* cannot be in the future.

- (4) Click on the **ADD** button  to add a new attachment
 - You can add multiple attachments by clicking on the **ADD** button 
 - You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 

- (5) Enter a *Title* for your attachment. (*will be automatically filled in a future version of SFC*)
- (6) Select the *Language* of the document. (*will be automatically prefilled in a future version of SFC*)
- (7) Select the *file* to upload.
- (8) Click on [Update](#) to save the information.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|---|
| REMARK 1 | <p>For Irregularities documents, the system will validate (WinCheckCSV) the attached files of this document. You will receive a notification when the validation is done. For each attached file, the system will create 2 additional log files (Analytical report and Error report)</p> <p>You will only be able to send the Accounts version when all attachments of all documents are valid.</p> |
|-----------------|---|

| | |
|-----------------|--|
| REMARK 2 | <p>Files related to Documents defined as containing Personal Data are encrypted. In order to consult/download these files you need to be granted the role 'Accounts Personal Data Read'.</p> |
|-----------------|--|

| | |
|-----------------|---|
| REMARK 3 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>For files with Personal data (Remark 2), the hyperlink is displayed only if you have the required role.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays the status of the WinCheckCSV validation:</p> <ul style="list-style-type: none"> • If all attachments are valid =Y • If at least one attachment is not valid = N • If files currently under asynchronous validation=P • If the document doesn't required validation= NA |
|-----------------|---|

| | |
|-----------------|--|
| REMARK 4 | <p>As soon as a document is submitted to EC within an Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|--|

| | |
|-----------------|--|
| REMARK 5 | If at least one document is uploaded or modified in this section, then the section must be signed by a user with MS Paying Agency (EAFRD /EAGF) role |
|-----------------|--|

1.3 Public Storage

The following document types will be foreseen for this section:

| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) |
|--|---------------------------------|--------------|----------|----------|------------------------|---------------------------|
| Summary of intervention operations and a statement of the quantity and location of stocks at the end of the financial year | Art. 29(h) Reg (EU) 908/2014 | | X | X | | |
| Confirmation that expenditure, assigned revenues and the details of each movement of intervention storage is held on the paying agency's files and accounting records. | Art. 29(i) Reg (EU) 908/2014 | | X | X | | |

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.

Filter

- General
 - Version Information
 - Officials in charge
 - History
 - Documents
 - Observations
- Annual Accounts - Art 30(1)(a) Reg(EU) No 908/2014
 - Annual Declaration
 - Debtor Ledger
 - Public Storage**
 - Accounting/Financial Instrument
- Audit Opinion and Reports - Art 30(1)(b) No 908/2014
- Accounting information required for statistics
 - X-Table data
 - Information Technology
- Management Declaration - Art 30(1)(d) No 908/2014
- Other information
- Documents Overview

ANNUAL ACCOUNTS - ART 30(1)(A) REG(EU) NO 908/2014
Public Storage

Documents uploaded/sent in the current version

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

Documents sent in the previous version(s)

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

Documents not yet uploaded/sent (mandatory documents are in bold)

| DOCUMENT TYPE |
|--|
| Confirmation that expenditure, assigned revenues and the details of each movement of intervention storage is held on the paying agency's files and accounting records. |
| Summary of intervention operations and a statement of the quantity and location of stocks at the end of the financial year |

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

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

Documents uploaded/sent in the current version

The document detail pop-up window appears:

Document details

Document type* 1 Not yet sent

Title* 2

Document date* 3

Local reference

Commission reference

Attached files

| TITLE | LANGUAGE | FILENAME |
|-------------------------------------|-------------------------------------|----------|
| <input type="text"/> 5 | <input type="text"/> 6 | null |

7

8

2. Enter or select the following information:

- (1) Select a *Document Type*
- (2) Enter a *Title* for your Document (*will be automatically prefilled in a future version of SFC*)
- (3) Enter a *Document Date* (*will be automatically prefilled in a future version of SFC*)

The *Document Date* cannot be in the future.

- (4) Click on the **ADD** button  to add a new attachment
 - You can add multiple attachments by clicking on the **ADD** button 
 - You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 
- (5) Enter a *Title* for your attachment. (*will be automatically filled in a future version of SFC*)
- (6) Select the *Language* of the document. (*will be automatically prefilled in a future version of SFC*)
- (7) Select the *file* to upload.
- (8) Click on **Update** to save the information.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|--|
| REMARK 1 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays the status of the WinCheckCSV validation:</p> <ul style="list-style-type: none"> • If all attachments are valid =Y • If at least one attachment is not valid = N • If files currently under asynchronous validation=P • If the document doesn't required validation= NA |
|-----------------|--|

| | |
|-----------------|--|
| REMARK 2 | <p>As soon as a document is submitted to EC within an Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|--|

| | |
|-----------------|---|
| REMARK 3 | <p>If at least one document is uploaded or modified in this section, then the section must be signed by a user with MS Paying Agency (EAFRD /EAGF) role</p> |
|-----------------|---|

1.4 Accounting/Financial Instrument

Accounting/Financial Instrument (AFI).

The following document types will be foreseen for this section:

| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) | Comments |
|---------------------------|------------------------------------|--------------|----------|----------|------------------------|---------------------------|--|
| Annex 5 | Art. 29(j) Reg (EU) 908/2014 | | X | X | | | The closing balance end of the financial of unused/unclear cumulated advanced by MS to beneficiaries detailed for the EA measure and for the EAFRD by program and for the latter, including the financial instruments (Annex b), b(i), b(ii), c), c(1) Annex 6 of the pre note). |
| Annex 4a_b_bi_c_ci | Art. 29(j) Reg (EU) 908/2014 | | X | X | | | |

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.

Filter

- General
 - Version Information
 - Officials in charge
 - History
 - Documents
 - Observations
- Annual Accounts - Art 30(1)(a) Reg(EU) No 908/2014
 - Annual Declaration
 - Debtor Ledger
 - Public Storage
 - Accounting/Financial Instrument**
 - Audit Opinion and Reports - Art 30(1)(b) No 908/2014
- Accounting information required for statistical purposes
 - X-Table data
 - Information Technology
 - Management Declaration - Art 30(1)(d) No 908/2014
 - Other information
 - Documents Overview

ANNUAL ACCOUNTS - ART 30(1)(A) REG(EU) NO 908/2014
Accounting/Financial Instrument

Documents uploaded/sent in the current version

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

Documents sent in the previous version(s)

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

Documents not yet uploaded/sent (mandatory documents are in bold)

| DOCUMENT TYPE |
|-----------------------------|
| Annex 5 a_b_bi_bii_c_ci.xls |
| Annex 6.xlsx |

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

| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

Documents uploaded/sent in the current version

The document detail pop-up window appears:

Document details

Document type * 1 Not yet sent

Title * 2

Document date * 3

Local reference

Commission reference

Attached files

| TITLE | LANGUAGE | FILENAME |
|-------------------------------------|-------------------------------------|----------|
| <input type="text"/> 5 | <input type="text"/> 6 | null |

7

8

2. Enter or select the following information:

(1) Select a *Document Type*

(2) Enter a *Title* for your Document (*will be automatically prefilled in a future version of SFC*)

(3) Enter a *Document Date* (*will be automatically prefilled in a future version of SFC*)

The *Document Date* cannot be in the future.

(4) Click on the **ADD** button  to add a new attachment

- You can add multiple attachments by clicking on the **ADD** button 
- You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 

(5) Enter a *Title* for your attachment. (*will be automatically filled in a future version of SFC*)

(6) Select the *Language* of the document. (*will be automatically prefilled in a future version of SFC*)

(7) Select the *file* to upload.

(8) Click on [Update](#) to save the information.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|---|
| REMARK 1 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays status of the WinCheckCSV validation:</p> <ul style="list-style-type: none">• If all attachments are valid =Y• If at least one attachment is not valid = N• If files currently under asynchronous validation=P• If the document doesn't required validation= NA |
|-----------------|---|

| | |
|-----------------|--|
| REMARK 2 | <p>As soon as a document is submitted to EC within an Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|--|

| | |
|-----------------|---|
| REMARK 3 | <p>If at least one document is uploaded or modified in this section, then the section must be signed by a user with MS Paying Agency (EAFRD /EAGF) role</p> |
|-----------------|---|

2. AUDIT OPINION AND REPORTS - ART 30(1)(B) NO 908/2014

| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) | Comments |
|-------------|------------|--------------|----------|----------|------------------------|---------------------------|----------|
|-------------|------------|--------------|----------|----------|------------------------|---------------------------|----------|

These documents can be:

Audit Opinion web forms **can only be edited by Certification Body users**, annexed documents can be uploaded by Paying Agency/Coordination Body and Certification Body.

- **Uploaded by:** MS Paying Agency OR MS Certification Body OR Coordination Body.
- **Signed by:** MS Certification Body
- **Submitted by:** MS Coordination Body
- **Read:** MS Paying Agency / MS Coordination Body / MS Certification Body / MS Managing Authority

The following document types will be foreseen for this section:

| | | | | | | | |
|---|------------------------------------|--|---|---|--|--|--|
| Audit Opinion | Art. 29(e) Reg (EU) 908/2014 | | X | X | | | Required only for Annual Accounts <= 2017 |
| Certification Body Report | | | X | X | | | |
| Annex 1: Glossary of Abbreviations | | | X | X | | | Annexed to be provided with the Certification Body Report according to Guidelines No 3 |
| Annex 2: Internal and external audit evidence | | | X | X | | | |
| Annex 3: Sample reviewed in substantive testing – audit objective 1 – EAGF | | | X | X | | | |
| Annex 4: Incompliance Rate – EAGF IACS – audit objective 2 | | | X | X | | | |
| Annex 5: Incompliance Rate – EAGF Non IACS– audit objective 2 | | | X | X | | | |

| | | | | | | | |
|---|--|--|---|---|--|--|--|
| Annex 6: Reconciliation of gross amount of tested expenditure to the Annual Declaration | | | X | X | | | |
| Annex 7: Sample reviewed in substantive testing – non- statistical sample [specify the population tested] [as per annex 3] | | | X | X | | | |
| Annex 8: Evaluation of Errors – Debtors – EAGF [example provided] | | | X | X | | | |
| Annex 9: Sample reviewed in testing – EAGF Annex II Tables | | | X | X | | | |
| Annex 10: Sample reviewed in testing – EAGF Annex III Tables [as per annex 9] | | | X | X | | | |

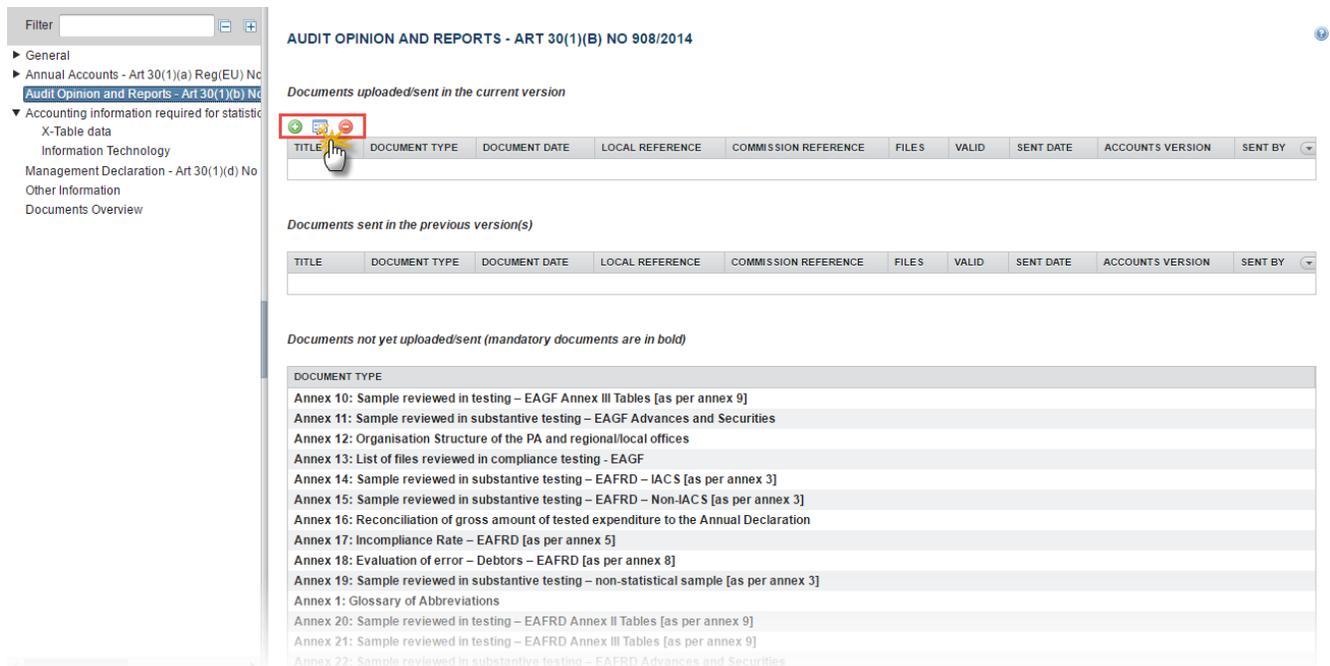
| | | | | | | | |
|---|--|--|---|---|--|--|--|
| Annex 11: Sample reviewed in substantive testing – EAGF Advances and Securities | | | X | X | | | |
| Annex 12: List of files reviewed in compliance testing - EAGF | | | X | X | | | |
| Annex 13: Sample reviewed in substantive testing – audit objective 1 – EAFRD | | | X | X | | | |
| Annex 14: Incompliance Rate – EAFRD IACS – audit objective 2 | | | X | X | | | |
| Annex 15: Incompliance Rate – EAFRD Non IACS– audit objective 2 | | | X | X | | | |
| Annex 16: Reconciliation of gross amount of tested expenditure to the Annual Declaration | | | X | X | | | |

| | | | | | | | |
|---|--|--|---|---|--|--|--|
| Annex 17: Evaluation of error – Debtors – EAFRD [as per annex 8] | | | X | X | | | |
| Annex 18: Sample reviewed in substantive testing – non- statistical sample | | | X | X | | | |
| Annex 19: Sample reviewed in testing – EAFRD Annex II Tables [as per annex 9] | | | X | X | | | |
| Annex 20: Sample reviewed in testing – EAFRD Annex III Tables [as per annex 9] | | | X | X | | | |
| Annex 21: Sample reviewed in substantive testing – EAFRD Advances and Securities | | | X | X | | | |

| | | | | | | | |
|---|--|--|---|---|--|--|--|
| Annex 22: Sample reviewed in substantive testing – EAFRD Advances and Securities | | | X | X | | | |
|---|--|--|---|---|--|--|--|

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information. If a document of type 'Other Member State Document' must be sent, you can select the edit button in order to send the document.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.



The screenshot displays the 'AUDIT OPINION AND REPORTS - ART 30(1)(B) NO 908/2014' interface. On the left is a navigation menu with categories like 'General', 'Annual Accounts', and 'Accounting information'. The main area shows 'Documents uploaded/sent in the current version' with a table that has columns for TITLE, DOCUMENT TYPE, DOCUMENT DATE, LOCAL REFERENCE, COMMISSION REFERENCE, FILES, VALID, SENT DATE, ACCOUNTS VERSION, and SENT BY. Above this table are icons for ADD, EDIT, and REMOVE. Below it is a section for 'Documents sent in the previous version(s)' with a similar table structure. At the bottom, there is a list of 'Documents not yet uploaded/sent (mandatory documents are in bold)', including Annex 10 through Annex 22.

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

Documents uploaded/sent in the current version

A toolbar on the left contains a green plus icon (ADD), a yellow minus icon (REMOVE), and a red minus icon (DELETE). Below it is a table with the following columns: DOCUMENT TYPE, DOCUMENT DATE, LOCAL REFERENCE, COMMISSION REFERENCE, FILES, VALID, SENT DATE, ACCOUNTS VERSION, and SENT BY.

The document detail pop-up window appears:

The 'Document details' window contains the following fields and controls:

- Document type ***: Text input field (1)
- Title ***: Text input field (2)
- Document date ***: Date picker field (3)
- Local reference**: Text input field
- Commission reference**: Text input field
- Attached files**: Section header
- ADD button**: Green plus icon (4)
- REMOVE button**: Red minus icon
- Table**:

| TITLE | LANGUAGE | FILENAME | |
|-------|----------|----------|---------------------------|
| (5) | (6) | null | Select file to upload (7) |
- Update**: Button with green checkmark (8)
- Update & send**: Button with green checkmark and document icon
- Cancel**: Button with red X

2. Enter or select the following information:

(1) Select a *Document Type*

(2) Enter a *Title* for your Document

(3) Enter a *Document Date*

The *Document Date* cannot be in the future.

(4) Click on the **ADD** button  to add a new attachment

- You can add multiple attachments by clicking on the **ADD** button 
- You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 

(5) Enter a *Title* for your attachment.

(6) Select the *Language* of the document.

(7) Select the *file* to upload.

(8) Click on **Update** to save the information or **Update & Send** to send the document to the Commission.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|---|
| REMARK 1 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays status of the WinCheckCSV validation:</p> <ul style="list-style-type: none">• If all attachments are valid =Y• If at least one attachment is not valid = N• If files currently under asynchronous validation=P• If the document doesn't required validation= NA |
|-----------------|---|

| | |
|-----------------|--|
| REMARK 2 | <p>As soon as a document is submitted to EC within an Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|--|

| | |
|-----------------|---|
| REMARK 3 | <p>If at least one document is uploaded or modified in this section, then the section must be signed by a user with MS Certification Authority (EAFRD /EAGF) role</p> |
|-----------------|---|

2.1 Audit Opinion

2.1.1 Introduction

1. Clicking on the **EDIT** button  will allow you to fill the introduction.

Filter

- ▶ General
- ▶ Annual Accounts - Art 30(1)(a) Reg(EU) No 908/2014
- ▼ Audit Opinion and Reports - Art 30(1)(b) No 908/2014
 - ▼ Audit Opinion
 - Introduction
 - Responsibilities
 - Scope limitations
 - ▶ Opinion
 - Finalisation date of the audit work

AUDIT OPINION AND REPORTS - ART 30(1)(B) NO 908/2014

Audit Opinion

Introduction



We have audited the annual accounts of the ____ related to EAGF and/or E... Agency. As required by article 9(1) or Regulation (EU) No 1306/2013 of the... made in the Management Declaration of the Director of ____ for the financia...

The Edit Details pop-up window appears:

Edit Details □ ×

*Code of the Paying Agency ** AT01

*Name of the Paying Agency ** Agrarmarkt Austria 1

Address of the Paying Agency Address 2

EAGF final total net expenditure (EUR) 10,000.00

EAFRD final total net expenditure (EUR) 10,000.00 3


4
Update
Cancel

| | |
|-----------------|---|
| REMARK 1 | <p>Blue: filled by MS</p> <p>Green: auto-filled by system</p> <p>Orange: pre-filled by system (can be changed)</p> |
|-----------------|---|

| | |
|-----------------|---|
| REMARK 2 | <p>Financial year YYYY Financial Year for instance '2018'</p> <p>Financial year start date 16.10.20YY</p> <p>Financial year end date</p> |
|-----------------|---|

| |
|--------------|
| 15.10.20YY+1 |
|--------------|

2. Enter or select the following information:

(1) Enter the **name (and code)** of the Paying Agency

Code is filled by the system and is read only.

Name is mandatory, pre-filled by the system, can be changed by you (max. 256 characters).

(2) Enter the **address of Paying Agency**

Not mandatory (max.256 characters) and could be prefilled from reference data.

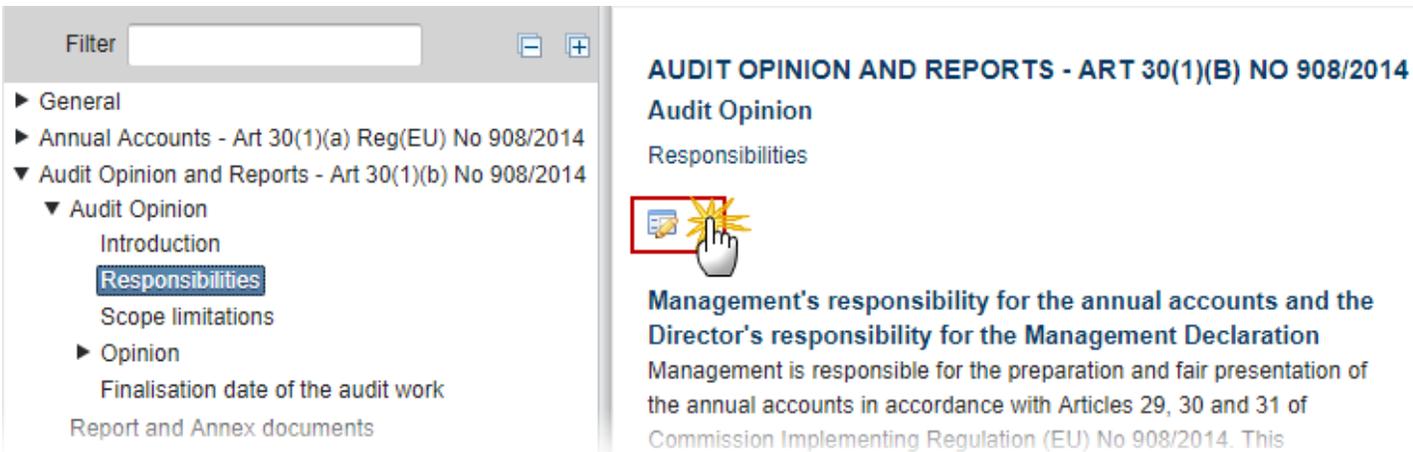
(3) Enter the **final total net expenditure for EAGF & EAFRD**

EAGF (final total net expenditure: EUR xxx and/or EAFRD (final total net expenditure: EUR xxx expenditure: EAGF expenditure or EAFRD expenditure (or both) are displayed only if applicable (not mandatory, amount with 2 decimals). For instance if only EAGF is applicable, the system displays only "related to EAGF (final total net expenditure: EUR xxx)" and don't displayed "and EAFRD (final total net expenditure: EUR xxx)"

(4) Click on **Update** to save the information.

2.1.2 Responsibilities

1. Clicking on the **EDIT** button  will allow you to fill the text for Auditing standard.



The responsibilities Edit Details pop-up window appears:

Edit Details

*State which Auditing Standards have been applied **

Enter the text for the Auditing standard

Paying Agency requests reduction of the control rate and the Certification Body has done audit work to that end

Update **Cancel**

| | |
|-----------------|---|
| REMARK 1 | <p>Blue: filled by MS</p> <p>Green: auto-filled by system</p> <p>Orange: pre-filled by system (can be changed)</p> <p>Pink: auto-filled by system depending on MS choice.</p> |
|-----------------|---|

2. Enter or select the following information:

(1) Enter the text for Auditing standard

This text is mandatory (max. 2500 characters).

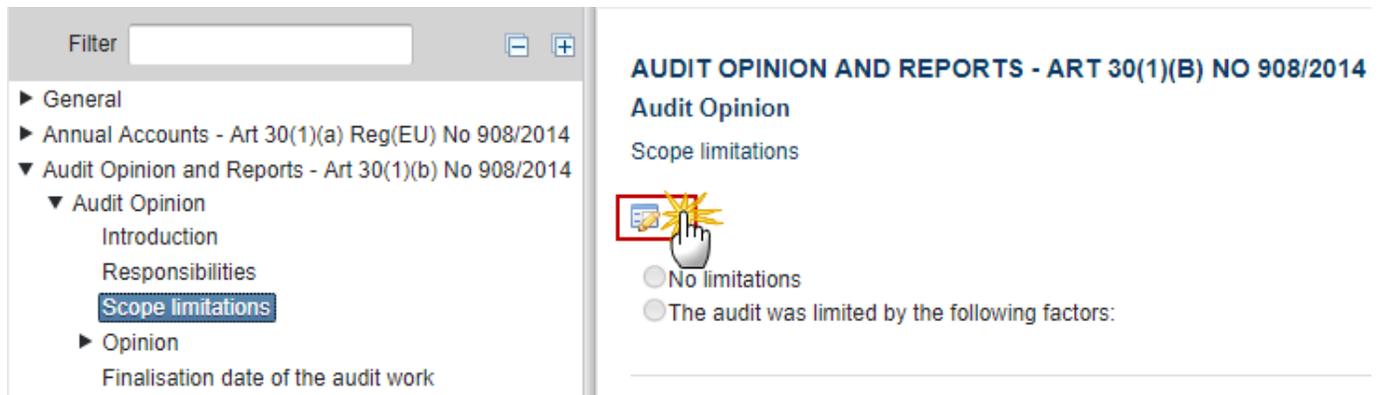
(2) Select if yes/no **Paying Agency requests reduction of the control rate and the Certification Body has done audit work to that end.**

In accordance with Article 41 of Commission Implementing Regulation (EU) No 908/2014 the error rates of the concerned population need to be certified for the purpose of reduction of control rates in subsequent claim years: displayed only if the box 'reduction of control rate' is checked.

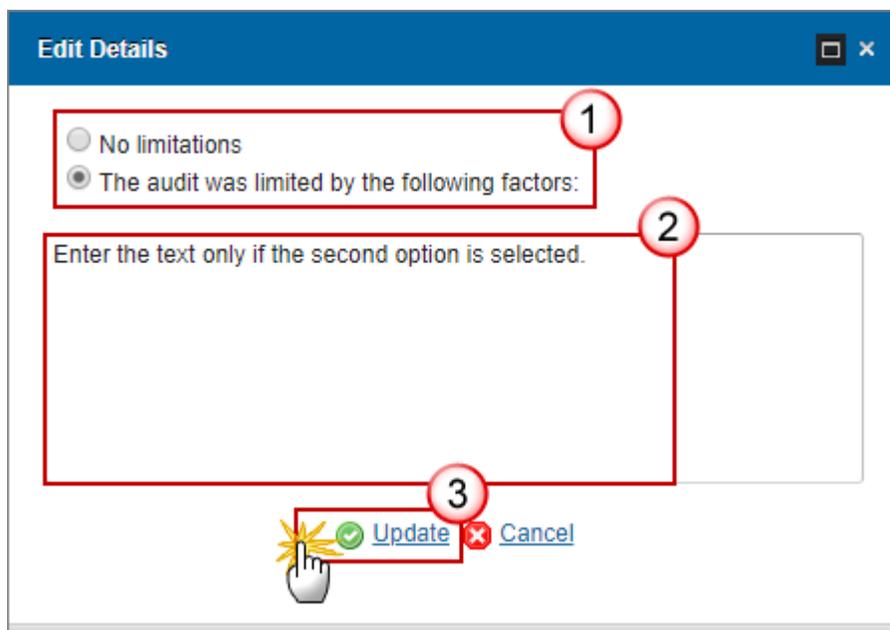
(3) Click on [Update](#) to save the information.

2.1.3 Scope limitations

1. Clicking on the **EDIT** button  will allow you to select the scope limitations.



The Scope limitations edit details pop-up window appears:



2. Enter or select the following information:

(1) Select if the audit has *no limitations* or *the audit was limited by the following factors*.

(2) Enter the text only if the second option is selected.

Max. 2500 characters

(3) Click on [Update](#) to save the information.

| | |
|---------------|--|
| REMARK | If scope limitation is selected, unqualified opinion can't be given. |
|---------------|--|

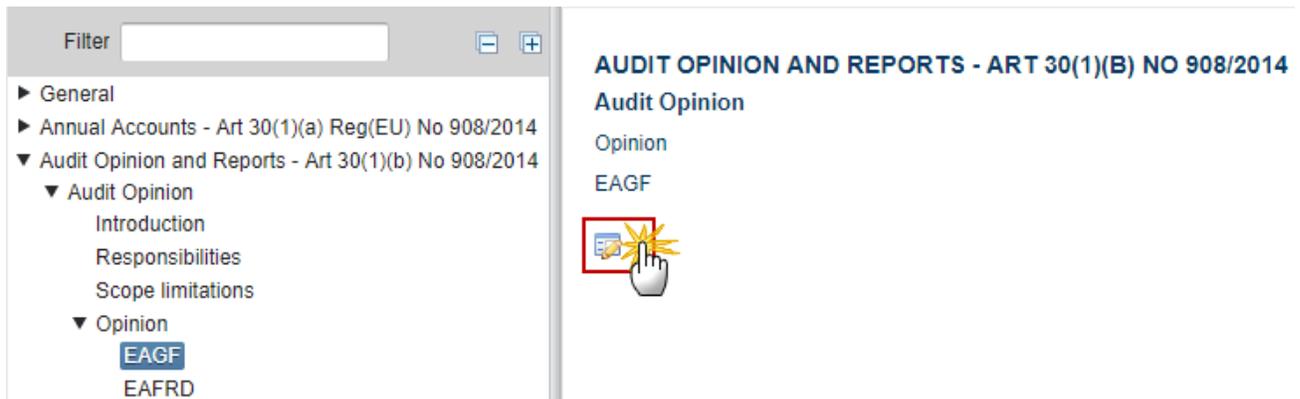
2.1.4 Opinion

Only user with **Certification Authority** role can edit this section.

2.1.4.1 EAGF

Only if EAGF is applicable for this PA.

1. Clicking on the **EDIT** button  will allow you to select opinion on the accounts for EAGF.



The Edit details pop-up window appears.

| | |
|---------------|--|
| REMARK | <p>There are <u>4 options</u> for the opinion on the Accounts:</p> <ul style="list-style-type: none"> -Unqualified - Qualified - Adverse - Disclaimer of opinion |
|---------------|--|

2. Enter or select the following information:

Unqualified opinion

Edit Details

Unqualified **1**

Qualified

Adverse

Disclaimer of opinion

EAGF: Opinion on the Annual accounts [Unqualified]

In our opinion:

- The accounts to be transmitted to the Commission for the Financial year 2018 EAGF financial year ended 15 October 2018 are true, complete and accurate in all material respects as regards the total net expenditure charged to the EAGF; and
- Based on our work to review the Paying Agency's compliance with the accreditation criteria, the internal control procedures of the Paying Agency have operated satisfactorily as regards the EAGF;
- The expenditure for which reimbursement has been requested from the Commission for EAGF is legal and regular in all material respects

Emphasis of matter

You can enter optionally a free text **2**

3

Update Cancel

(1) Select the option *Unqualified*.

(2) You can enter optionally a free text for the *emphasis of matter*.

(3) Click on [Update](#) to save the information.

Qualified opinion

Edit Details

- Unqualified
- Qualified
- Adverse
- Disclaimer of opinion

EAGF: Opinion on the Annual accounts [Qualified]

In our opinion:

- *The accounts to be transmitted to the Commission for the Financial year 2018 EAGF financial year ended 15 October 2018 are true, complete and accurate in all material respects as regards the total net expenditure charged to the EAGF; and*
- *Based on our work to review the Paying Agency's compliance with the accreditation criteria, the internal control procedures of the Paying Agency have operated satisfactorily as regards the EAGF;*
- *The expenditure for which reimbursement has been requested from the Commission for EAGF is legal and regular in all material respects except for the differences described below.*

In relation to material matters related to the accounts

1

Yes ▾

For the EAGF, differences were detected between the the following budget posts (reference: audit report par
(EC budget sub-item Difference (+/-) in national c

In relation to material matters related to the functioning of the management and control system

2

Yes ▾

Enter the text if 'yes'.

In relation to material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested form the Commission

3

Yes ▾

Enter the text if 'yes'.

Impact corresponds to (€)

4

Union contribution affected (€)

5

6



(1) Select the option *Qualified*.

(2) Select *Yes/No* if in relation to *material matters related to the accounts*.

If the 'In relation to material matters related to the accounts' tab is selected (=YES) the following text could be displayed, which could be modified as necessary.

If NO is selected then the related textbox is disabled.

(3) Select *Yes/No* if in relation to *material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested*.

If the 'In relation to material matters related to the accounts' tab is selected (=YES) the following text could be displayed, which could be modified as necessary.

If NO is selected then the related textbox is disabled.

(4) Enter the *impacts corresponds to (Eur)*

(5) Enter the *union contribution affected (Eur)*

(6) Click on [Update](#) to save the information.

Adverse opinion

Edit Details

Unqualified
 Qualified
 Adverse 1
 Disclaimer of opinion

EAGF: Opinion on the Annual accounts [Adverse]

In our opinion:

- The accounts to be transmitted to the Commission for the Financial year 2018 EAGF financial year ended 15 October 2018 are true, complete and accurate in all material respects as regards the total net expenditure charged to the ; and **No** 2

- Based on our work to review the Paying Agency's compliance with the accreditation criteria, the internal control procedures of the Paying Agency have operated satisfactorily as regards the ; **No** 3

- The expenditure for which reimbursement has been requested from the Commission for EAGF is legal and regular in all material respects except for the differences described below. **No** 4

Basis for the Adverse Opinion on EAGF

In relation to material matters related to the accounts

2 The EAGF expenditure declared by the Paying Agency (reference: audit report page xxx). Explain in detail

In relation to material matters related to the functioning of the management and control system

In relation to material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested from the Commission

3 Enter the text if 'no' is selected.

4 Enter the text if 'no' is selected.

5 Update Cancel

(1) Select the option *Adverse*.

(2) Select *Yes/No* if the accounts are true, complete and accurate in all material respects.

If NO, the displayed text could be modified as necessary to explain in detail why not.

(3) Select *Yes/No* if the internal control procedures have operated satisfactorily.

If NO, enter the text to explain in detail why not.

(4) Select *Yes/No* if the reimbursement that has been requested is legal and regular in all material respects.

If NO, enter the text to explain in detail why not.

(5) Click on [Update](#) to save the information.

Disclaimer of opinion

Edit Details

Unqualified
 Qualified
 Adverse
 Disclaimer of opinion **1**

*Basis for Disclaimer of Opinion on the Annual accounts **

Enter the mandatory text **2**

Disclaimer of Opinion

Because of the significance of the matters discussed above, we do not express an opinion:

- *Whether the accounts to be transmitted to the Commission for the 2018 EAGF financial year ended 15 October 2018 are true, complete and accurate in all material respects as regards total net expenditure charged to the 2018; and*
- *Whether, based on our work to review the Paying Agency's compliance with the accreditation criteria, the internal control procedures of the Paying Agency have operated satisfactorily as regards the EAGF.*
- *Whether the expenditure for which reimbursement has been requested from the Commission for EAGF is legal and regular in all material respects.*

3
[Update](#) [Cancel](#)

- (1)** Select the option *Disclaimer of opinion*.
- (2)** Enter the mandatory text to explain this option.
- (3)** Click on [Update](#) to save the information.

2.1.4.2 EAFRD

Only if EAFRD is applicable for this PA.

1. Clicking on the **EDIT** button  will allow you to select opinion on the accounts for EAFRD.



The Edit details pop-up window appears:

| | |
|---------------|---|
| REMARK | There are <u>4 options</u> for the opinion on the Accounts: <ul style="list-style-type: none">- Unqualified- Qualified- Adverse- Disclaimer of opinion |
|---------------|---|

2. Enter or select the following information:

Unqualified opinion

Edit Details 

Unqualified 1
 Qualified
 Adverse
 Disclaimer of opinion

EAFRD: Opinion on the Annual accounts [Unqualified]

In our opinion:

- The accounts to be transmitted to the Commission for the Financial year **2018 EAFRD** financial year ended **15 October 2018** are true, complete and accurate in all material respects as regards the total net expenditure charged to the **EAFRD**; and
- Based on our work to review the Paying Agency's compliance with the accreditation criteria, the internal control procedures of the Paying Agency have operated satisfactorily as regards the **EAFRD**;
- The expenditure for which reimbursement has been requested from the Commission for **EAFRD** is legal and regular in all material respects

Emphasis of matter 2

You can enter optionally a free text

 3

- (1)** Select the option *Unqualified*.
- (2)** You can enter optionally a free text for the *emphasis of matter*.
- (3)** Click on [Update](#) to save the information.

Qualified opinion

Edit Details

- Unqualified
- Qualified **1**
- Adverse
- Disclaimer of opinion

EAFRD: Opinion on the Annual accounts [Qualified]

In our opinion:

- The accounts to be transmitted to the Commission for the Financial year 2018 EAFRD financial year ended 15 October 2018 are true, complete and accurate in all material respects as regards the total net expenditure charged to the EAFRD; and
- Based on our work to review the Paying Agency's compliance with the accreditation criteria, the internal control procedures of the Paying Agency have operated satisfactorily as regards the EAFRD;
- The expenditure for which reimbursement has been requested from the Commission for EAFRD is legal and regular in all material respects except for the differences described below.

In relation to material matters related to the accounts

1

Yes ▾

For the EAFRD, differences were detected between the following budget posts (reference: audit report p...)

| (EC budget sub-item | Difference (+/-) in national |
|---------------------|------------------------------|
|---------------------|------------------------------|

In relation to material matters related to the functioning of the management and control system

2

Yes ▾

Enter the text if 'yes'.

In relation to material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested from the Commission

3

Yes ▾

Enter the text if 'yes'.

Impact corresponds to (€)

4

Union contribution affected (€)

5

6



(1) Select the option *Qualified*.

(2) Select *Yes/No* if in relation to *material matters related to the accounts*.

If the 'In relation to material matters related to the accounts' tab is selected (**=YES**) the following text could be displayed, which could be modified as necessary.

If NO is selected then the related textbox is disabled.

(3) Select *Yes/No* if in relation to *material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested*.

If the 'In relation to material matters related to the accounts' tab is selected (**=YES**) the following text could be displayed, which could be modified as necessary.

If NO is selected then the related textbox is disabled.

(4) Enter the *impacts corresponds to (Eur)*

(5) Enter the *union contribution affected (Eur)*

(6) Click on [Update](#) to save the information.

Adverse opinion

Edit Details □ ×

Unqualified
 Qualified
 Adverse 1
 Disclaimer of opinion

EAFRD: Opinion on the Annual accounts [Adverse]

In our opinion:

- The accounts to be transmitted to the Commission for the Financial year 2018 EAFRD financial year ended 15 October 2018 are true, complete and accurate in all material respects as regards the total net expenditure charged to the ; and 2
- Based on our work to review the Paying Agency's compliance with the accreditation criteria, the internal control procedures of the Paying Agency have operated satisfactorily as regards the ; 3
- The expenditure for which reimbursement has been requested from the Commission for EAFRD is legal and regular in all material respects except for the differences described below. 4

Basis for the Adverse Opinion on EAFRD

In relation to material matters related to the accounts 2

The EARDF expenditure declared by the Paying Age (reference: audit report page xxx). Explain in detail

In relation to material matters related to the functioning of the management and control system 3

Enter the text if 'no' is selected.

In relation to material matters related to the legality and regularity of the expenditure in the accounts for which reimbursement has been requested form the Commission 4

Enter the text if 'no' is selected.

5

(1) Select the option *Adverse*.

(2) Select *Yes/No* if the accounts are true, complete and accurate in all material respects.

If NO, the displayed text could be modified as necessary to explain in detail why not.

(3) Select *Yes/No* if the internal control procedures have operated satisfactorily.

If NO, enter the text to explain in detail why not.

(4) Select *Yes/No* if the reimbursement that has been requested is legal and regular in all material respects.

If NO, enter the text to explain in detail why not.

(5) Click on [Update](#) to save the information.

Disclaimer of opinion

Edit Details

Unqualified
 Qualified
 Adverse
 Disclaimer of opinion **1**

*Basis for Disclaimer of Opinion on the Annual accounts ** **2**

Enter the mandatory text

Disclaimer of Opinion
Because of the significance of the matters discussed above, we do not express an opinion:
- Whether the accounts to be transmitted to the Commission for the **2018 EAFRD** financial year ended **15 October 2018** are true, complete and accurate in all material respects as regards total net expenditure charged to the **2018**; and
- Whether, based on our work to review the Paying Agency's compliance with the accreditation criteria, the internal control procedures of the Paying Agency have operated satisfactorily as regards the **EAFRD**.
- Whether the expenditure for which reimbursement has been requested from the Commission for **EAFRD** is legal and regular in all material respects.

3

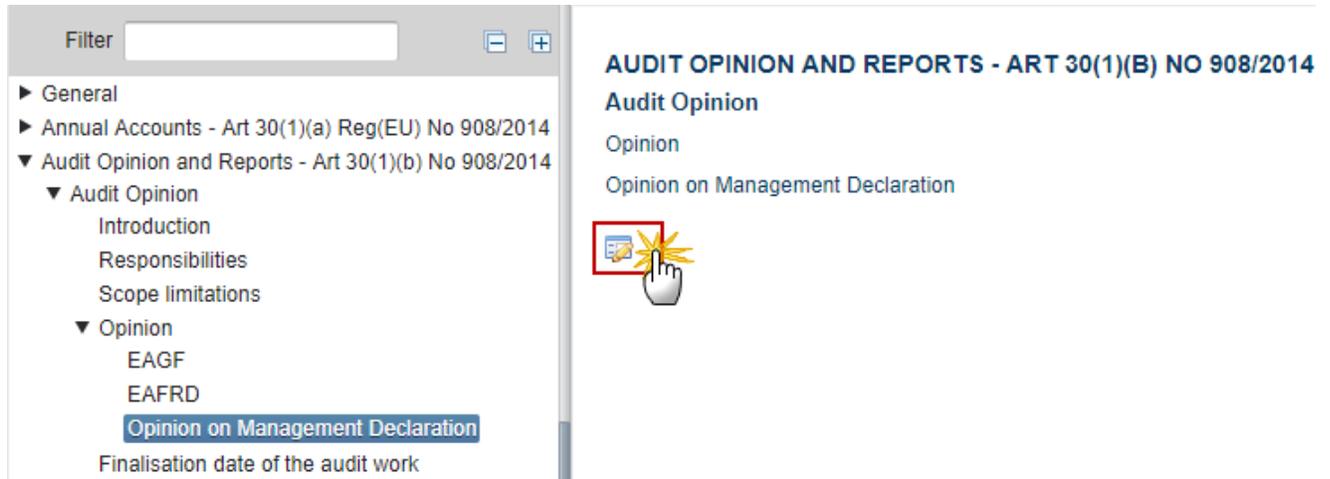
(1) Select the option *Disclaimer of opinion*.

(2) Enter the mandatory text to explain this option.

(3) Click on [Update](#) to save the information.

2.1.4.3 Opinion on Management Declaration

1. Clicking on the **EDIT** button  will allow you to select the opinion for the Management Declaration.



The Edit details pop-up window appears:

| | |
|---------------|--|
| REMARK | There are <u>4 options</u> for the opinion on the Accounts: <ul style="list-style-type: none">-Unqualified- Qualified- Adverse- Disclaimer of opinion |
|---------------|--|

2. Enter or select the following information:

Unqualified opinion

Edit Details
□ ×

Unqualified 1

Qualified
 Adverse
 Disclaimer of opinion

Opinion on the Management Declaration - Unqualified

Based on our examination, nothing has come to our attention that:

- puts into doubt the assertions made in the Management Declaration for the financial year **16 October 2017 to 15 October 2018**
- causes us to believe that the Management Declaration does not comply with the legal framework.

Emphasis of matter 2

Enter optionally the text

✦
3

(1) Select the option *Unqualified*.

(2) Enter the text for *Emphasis of matter*.

This text is not mandatory, max. 2500 characters.

(3) Click on [Update](#) to save the information.

| | |
|---------------|---|
| REMARK | First text box is read-only, the financial year start and end dates are automatically filled by the system. |
|---------------|---|

Qualified opinion

Edit Details
☐ ×

Unqualified
 1 Qualified
 Adverse
 Disclaimer of opinion

*Qualified Opinion on the Management Declaration **

Enter the mandatory text **2**

Opinion on the Management Declaration - Qualified

Based on our examination, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, nothing has come to our attention that causes us to:

- put into doubt the assertions made in the Management Declaration for the financial year **16 October 2017 to 15 October 2018**
- believe that the Management declaration does not comply with the legal framework.

3

- (1)** Select the option *Qualified*.
- (2)** Enter the text for the *Basis for this option on the Management Declaration*.
- (3)** Click on [Update](#) to save the information.

| | |
|---------------|--|
| REMARK | Second text box is read-only, the financial year start and end dates are automatically filled by the system. |
|---------------|--|

Adverse opinion

Edit Details □ ×

Unqualified
 Qualified
 Adverse **1**
 Disclaimer of opinion

*Basis for the Adverse Opinion on the Management Declaration **

Enter the mandatory text **2**

Adverse Opinion on the Management Declaration

*Our examination, due to the significance of the matter discussed in the Basis for Adverse Opinion paragraph,
- puts into doubt the assertions made in the Management Declaration for the financial year 16 October 2017 to 15 October 2018
- causes us to believe that the Management declaration does not comply with the legal framework.*

  [Update](#)  [Cancel](#) **3**

- (1)** Select the option *Adverse*.
- (2)** Enter the text for the *Basis for this option on the Management Declaration*.
- (3)** Click on [Update](#) to save the information.

Disclaimer of opinion

Edit Details □ ×

Unqualified
 Qualified
 Adverse
 Disclaimer of opinion **1**

*Basis for Disclaimer of Opinion on the Management Declaration **

Enter the mandatory text **2**

Disclaimer of Opinion on the Management Declaration

Due to the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we were unable to obtain sufficient appropriate evidence to form an opinion on:

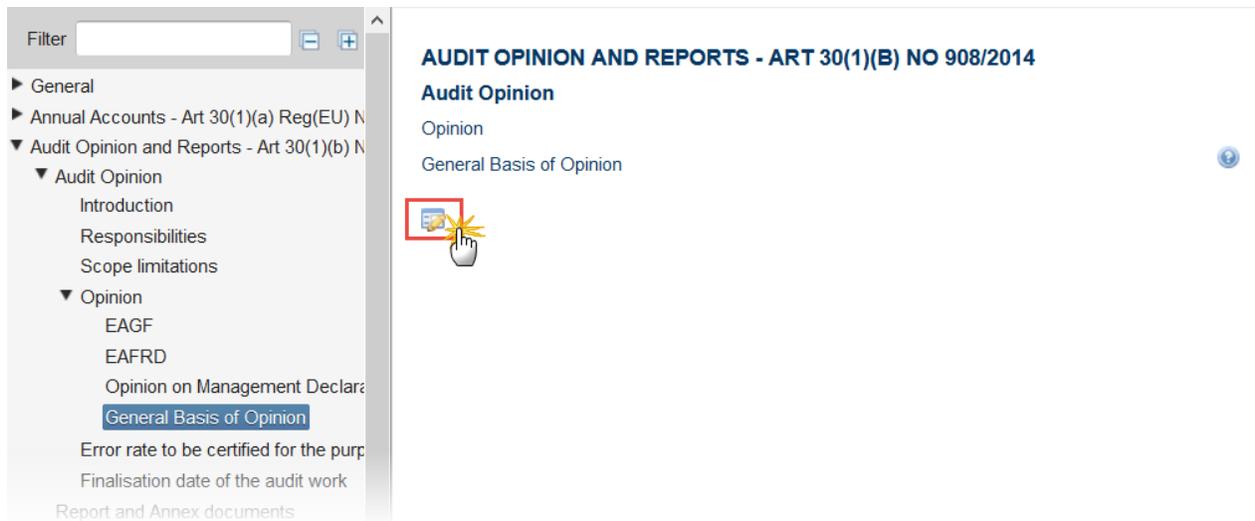
- the assertions made in the Management Declaration for the financial year 16 October 2017 to 15 October 2018
- the compliance of the Management Declaration with the legal framework.


 3

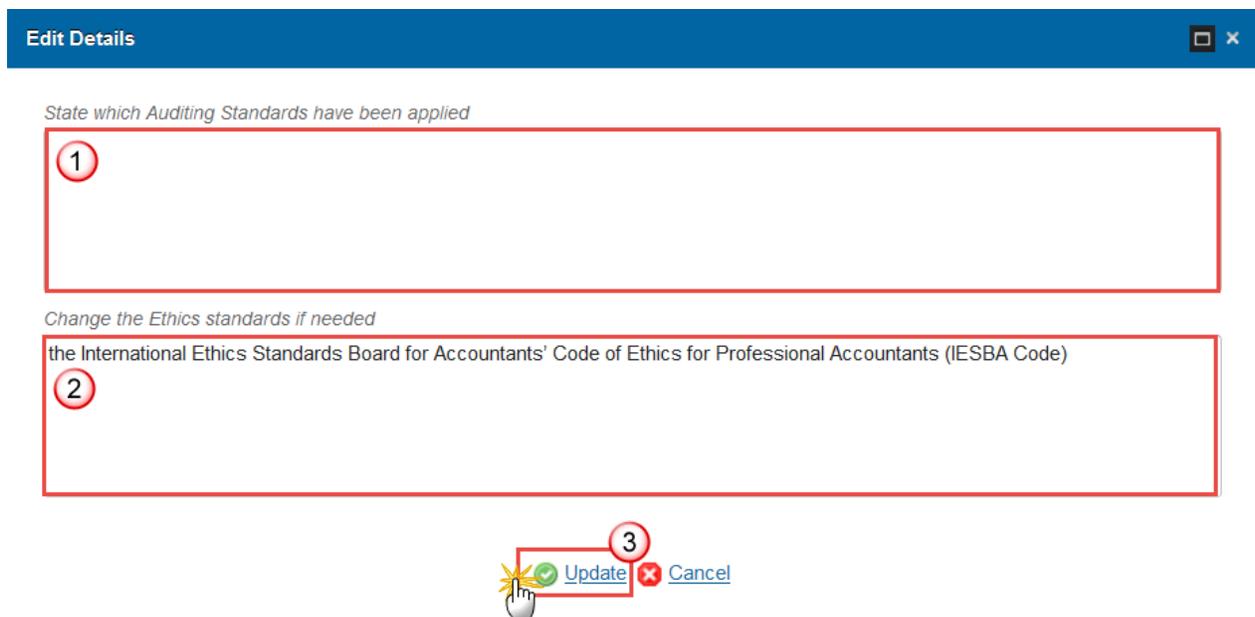
- (1)** Select the option *Disclaimer of opinion*.
- (2)** Enter the mandatory text to explain this option.
- (3)** Click on [Update](#) to save the information.

2.1.4.4 General Basis of Opinion

1. Clicking on the **EDIT** button  will allow you to enter the General Basis of Opinion.



The Edit details pop-up window appears:



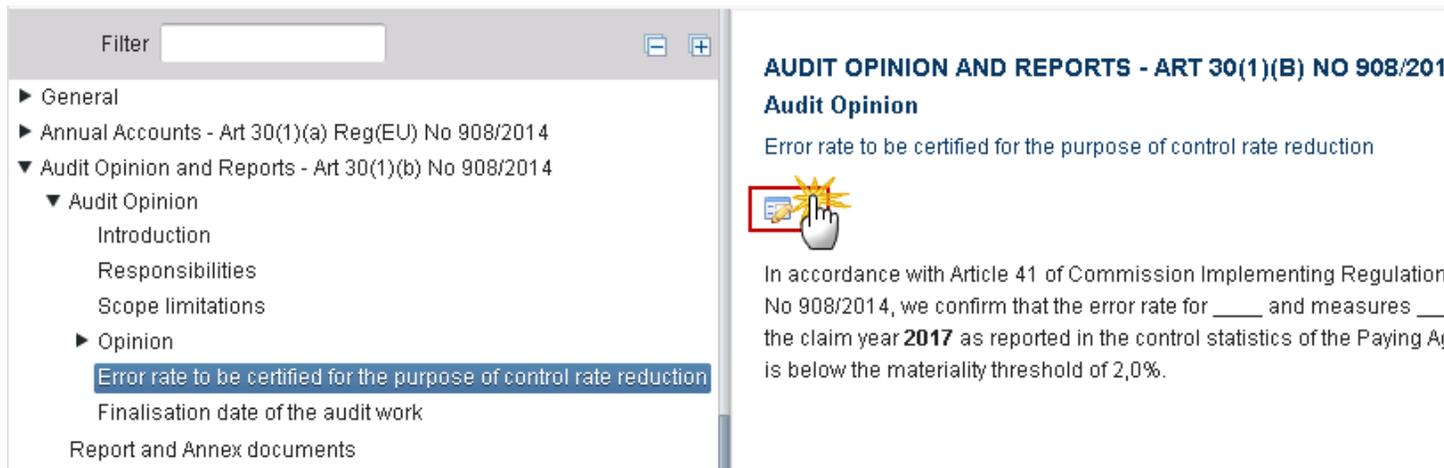
- (1)** Enter the *State which Auditing Standards have been applied*.
- (2)** Enter the *Change the Ethics standards if needed*.
- (3)** Click on [Update](#) to save the information.

2.1.5 Error rate to be certified for the purpose of control rate reduction

Only if applicable.

| | |
|---------------|--|
| REMARK | <p>Error rates screen is displayed only if the Paying Agency has checked the option 'Request the reduction of the control rate' in section '2.1.2 Responsibilities'.</p> <p>Claim year should be the Account Version year -1 (=financial year) for 2018.0 it should be 2017.</p> <p>EAFRD measures are no longer mandatory in this section in order to allow you to submit a first version of the Accounts without information concerning Audit Opinion for EAFRD.</p> |
|---------------|--|

2. Clicking on the **EDIT** button  will allow you to complete the error rate.



The screenshot shows a software interface with a left sidebar and a main content area. The sidebar has a 'Filter' box and a tree view with the following items: General, Annual Accounts - Art 30(1)(a) Reg(EU) No 908/2014, Audit Opinion and Reports - Art 30(1)(b) No 908/2014 (expanded), Audit Opinion (expanded), Introduction, Responsibilities, Scope limitations, Opinion (expanded), Error rate to be certified for the purpose of control rate reduction (highlighted), Finalisation date of the audit work, and Report and Annex documents. The main content area has the heading 'AUDIT OPINION AND REPORTS - ART 30(1)(B) NO 908/2014' and 'Audit Opinion'. Below this is the text 'Error rate to be certified for the purpose of control rate reduction'. A red box highlights an 'EDIT' button with a hand cursor icon. The main text reads: 'In accordance with Article 41 of Commission Implementing Regulation No 908/2014, we confirm that the error rate for ____ and measures ____ the claim year **2017** as reported in the control statistics of the Paying Agency is below the materiality threshold of 2,0%.'

The Edit details pop-up window appears:

| | |
|---------------|--|
| REMARK | Blue: filled by MS |
| | Green: auto-filled by system |
| | Pink: auto-filled by system depending on MS choice. |

2. Enter or select the following information:

(1) Enter the *error rate for*

BPS/SAPS textbox is displayed only when EAGF is applicable. It is displayed by default, the text can be changed and it is mandatory (when EAGF is applicable).

(2) Select the *EAFRD measures*

The list is displayed only when EAFRD is applicable and EAFRD measures are no longer mandatory in this section.

(3) Click on the arrow to select the measure.

(4) Click on Update to save the information.

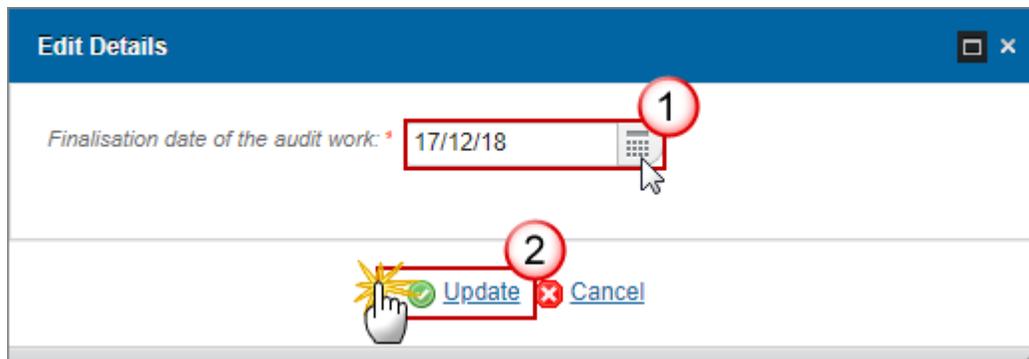
| | |
|---------------|--|
| REMARK | The claim year is automatically filled by system. |
|---------------|--|

2.1.6 Finalisation date of the audit work

1. Clicking on the **EDIT** button  will allow you to complete the finalization date of the audit work.



The Edit detail pop-up window appears:



2. Enter or select the following information:
(1) Enter the **finalisation date of the audit work**.

This field is mandatory.

- (2)** Click on **Update** to save the information.

3. Clicking on the **EDIT** button  will allow you to edit the signature.

Opinion on Management Declaration

Finalisation date of the audit work

Report and Annex documents

- ▼ Accounting information required for statistical a
 - X-Table data
 - Information Technology
- ▼ Management Declaration - Art 30(1)(d) No 908
 - Management declaration
 - Annexed documents



Date of issue of the Opinion:

Auditor e-signature:

Auditor position:

Name of the Certification Body:

Address of the Certification Body:

The Edit details pop-up window appears:

Edit Details □ ×

Date of issue of the Opinion:

Auditor e-signature:

*Auditor position ** 1

*Name of the Certification Body ** 2

Address of the Certification Body 3


4

4. Enter or select the following information:
- (1) Enter the *auditor position*.
 - (2) Enter the *name of the Certification Body*.
 - (3) Enter the *address of the Certification Body*.
 - (4) Click on [Update](#) to save the information.

| | |
|---------------|--|
| REMARK | The date of issue of the Opinion and the Auditor e-signature are automatically filled by system. |
|---------------|--|

2.2 Report and Annex documents

| | |
|---------------|--|
| REMARK | It is no longer possible to upload documents. Instead, the Certification Body report and related annexes should be provided through SFC2021 and not SFC2014 anymore. |
|---------------|--|

See list in section [2. AUDIT OPINION AND REPORTS - ART 30\(1\)\(B\) NO 908/2014](#).

3. ACCOUNTING INFORMATION REQUIRED FOR STATISTICAL AND CONTROL PURPOSES - ART 30(1)(C) NO 908/2014

3.1 X-Table data

These documents can be:

- **Uploaded by:** MS Paying Agency OR MS Coordination Body
- **Signed by:** Not required
- **Submitted by:** MS Coordination Body
- **Read:** MS Paying Agency / MS Coordination Body / MS Certification Body / MS Managing Authority

The following document types will be foreseen for this section:

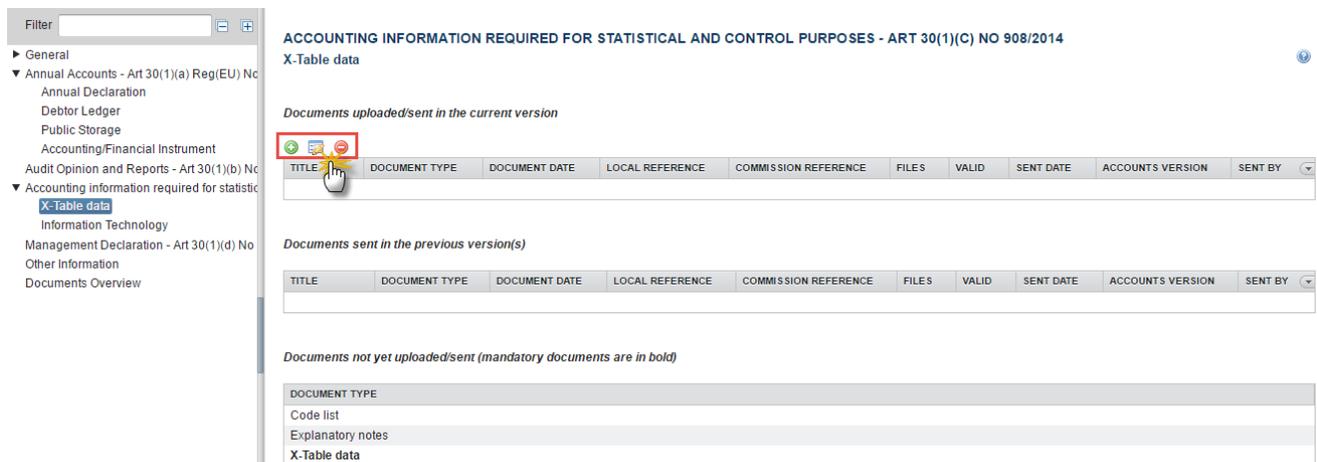
| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) | Comments |
|--------------------------|------------------------------------|--------------|----------|----------|------------------------|---------------------------|---------------------------|
| X-Table data | Art 30(1)(c) Reg. (EU) No 908/2014 | | X | X | X | X | Payments to beneficiaries |
| Explanatory notes | | | X | | | X | X-Tables explanation |

| | | | | | | | | |
|-------------------|--|--|---|--|--|--|--|------------------------|
| Code list* | | | X | | | | | Extra code for X-Table |
|-------------------|--|--|---|--|--|--|--|------------------------|

*This document is not required except if used in X-Table

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.



The screenshot shows a web interface for 'ACCOUNTING INFORMATION REQUIRED FOR STATISTICAL AND CONTROL PURPOSES - ART 30(1)(C) NO 908/2014'. On the left is a navigation menu with 'X-Table data' selected. The main area has a table with columns: TITLE, DOCUMENT TYPE, DOCUMENT DATE, LOCAL REFERENCE, COMMISSION REFERENCE, FILES, VALID, SENT DATE, ACCOUNTS VERSION, SENT BY. Above the table are three buttons: a green plus (ADD), a pencil (EDIT), and a red minus (REMOVE), all highlighted with a red box. Below the table are sections for 'Documents sent in the previous version(s)' and 'Documents not yet uploaded/sent (mandatory documents are in bold)'.

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



This close-up shows the 'ADD' button (green plus icon) being clicked. Below it is the first row of the table with the following headers: DOCUMENT TYPE, DOCUMENT DATE, LOCAL REFERENCE, COMMISSION REFERENCE, FILES, VALID, SENT DATE, ACCOUNTS VERSION, SENT BY.

The document detail pop-up window appears:

Document details

Document type * 1

Title * 2

Document date * 3

Local reference

Commission reference

Not yet sent

Attached files

| TITLE | LANGUAGE | FILENAME |
|------------------------|------------------------|----------|
| <input type="text"/> 5 | <input type="text"/> 6 | null |

Select file to upload 7

Update Update & send Cancel

8

2. Enter or select the following information:

(1) Select a *Document Type*

(2) Enter a *Title* for your Document (*will be automatically prefilled in a future version of SFC*)

(3) Enter a *Document Date* (*will be automatically prefilled in a future version of SFC*)

The *Document Date* cannot be in the future.

(4) Click on the **ADD** button  to add a new attachment

- You can add multiple attachments by clicking on the **ADD** button 
- You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 

(5) Enter a *Title* for your attachment. (*will be automatically filled in a future version of SFC*)

(6) Select the *Language* of the document. (*will be automatically prefilled in a future version of SFC*)

(7) Select the *file* to upload.

(8) Click on **Update** to save the information.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|--|
| REMARK 1 | <p>For X-table data documents, the system will validate (WinCheckCSV) the attached files of this document. You will receive a notification when the validation is done. For each attached file, the system will create 2 additional log files (Analytical report and Error report)</p> <p>You will only be able to send the Accounts version when all attachments of all documents are</p> |
|-----------------|--|

| | |
|--|--------|
| | valid. |
|--|--------|

| | |
|-----------------|---|
| REMARK 2 | Files related to Documents defined as containing Personal Data are encrypted. In order to consult/download these files you need to be granted the role 'Accounts Personal Data Read'. |
|-----------------|---|

| | |
|-----------------|---|
| REMARK 3 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>For files with Personal data (Remark 2), the hyperlink is displayed only if you have the required role.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays the status of the WinCheckCSV validation:</p> <ul style="list-style-type: none"> • If all attachments are valid =Y • If at least one attachment is not valid = N • If files currently under asynchronous validation=P • If the document doesn't required validation= NA |
|-----------------|---|

| | |
|-----------------|--|
| REMARK 4 | <p>As soon as a document is submitted to EC within an Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|--|

3.2 Information Technology

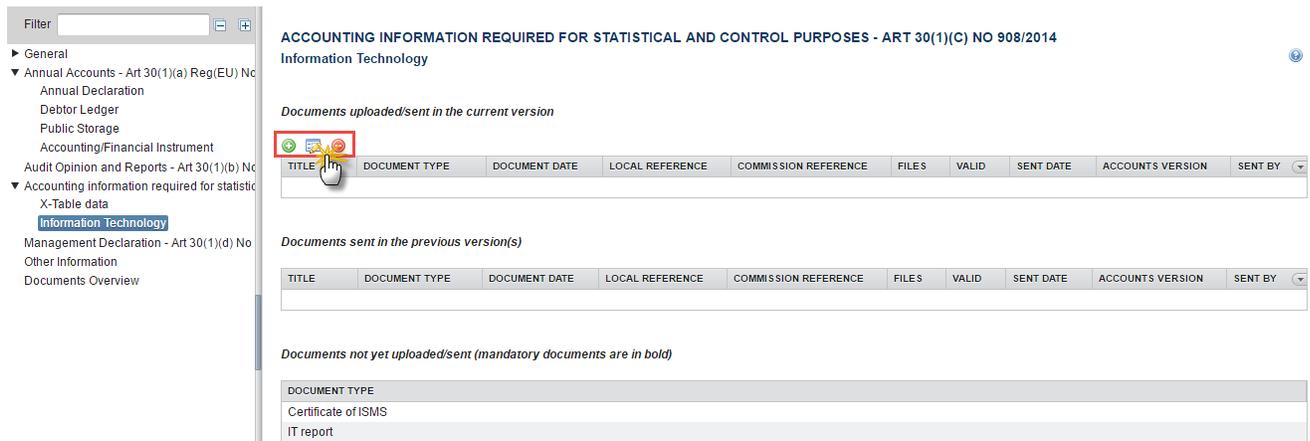
The following document types will be foreseen for this section:

| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) |
|-------------|------------|--------------|----------|----------|------------------------|---------------------------|
|-------------|------------|--------------|----------|----------|------------------------|---------------------------|

| | | | | | | |
|----------------------------|---|--|---|--|--|---|
| IT report | Art 30(1)(c) Reg. (EU) No 908/2014 | | X | | | X |
| Certificate of ISMS | | | X | | | |

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.



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



The document detail pop-up window appears:

The screenshot shows a 'Document details' form with the following elements:

- 1**: Document type * dropdown menu.
- 2**: Title * text input field.
- 3**: Document date * date picker.
- Local reference and Commission reference: empty text input fields.
- Attached files** section:
 - 4**: ADD button (green plus icon).
 - 5**: TITLE column header.
 - 6**: LANGUAGE column header.
 - FILENAME column header.
 - FILENAME cell: null.
 - 7**: Select file to upload button.
- 8**: Update button (green checkmark icon).
- Update & send button (green checkmark icon).
- Cancel button (red X icon).

2. Enter or select the following information:

- (1) Select a *Document Type*
- (2) Enter a *Title* for your Document (*will be automatically prefilled in a future version of SFC*)
- (3) Enter a *Document Date* (*will be automatically prefilled in a future version of SFC*)

The *Document Date* cannot be in the future.

(4) Click on the **ADD** button  to add a new attachment

- You can add multiple attachments by clicking on the **ADD** button 
- You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 

(5) Enter a *Title* for your attachment. (*will be automatically filled in a future version of SFC*)

(6) Select the *Language* of the document. (*will be automatically prefilled in a future version of SFC*)

(7) Select the file to upload.

(8) Click on [Update](#) to save the information.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|---|
| REMARK 1 | Files related to Documents defined as containing Personal Data are encrypted. In order to consult/download these files you need to be granted the role 'Accounts Personal Data Read'. |
|-----------------|---|

| | |
|-----------------|---|
| REMARK 2 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>For files with Personal data (Remark 1), the hyperlink is displayed only if you have the required role.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays the status of the WinCheckCSV validation:</p> <ul style="list-style-type: none"> • If all attachments are valid =Y • If at least one attachment is not valid = N • If files currently under asynchronous validation=P • If the document doesn't required validation= NA |
|-----------------|---|

| | |
|-----------------|--|
| REMARK 3 | <p>As soon as a document is submitted to EC within an Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|--|

4. MANAGEMENT DECLARATION - ART 30(1)(D) NO 908/2014

4.1 Management declaration

Only user with **Paying Agency** role or **Coordination Body** role can edit this section.

Text from Article 3, Commission Implementing Regulation (EU) 2018/56 of 12 January 2018.

1. Click on the **EDIT** button  will allow you to complete the management declaration.

Filter

- ▶ General
- ▶ Annual Accounts - Art 30(1)(a) Reg(EU) No 908/2014
- ▶ Audit Opinion and Reports - Art 30(1)(b) No 908/2014
- ▼ Accounting information required for statistical and con
 - X-Table data
 - Information Technology
- ▼ Management Declaration - Art 30(1)(d) No 908/2014
 - Management declaration**
 - Annexed documents

MANAGEMENT DECLARATION - ART 30(1)(D) NO 908/2014

Management declaration



I, _____, Director of the Paying Agency: **Agrarmarkt Austria (AT01)**, present the accounts for this Paying Agency for the financial year **Financial year 16 October 2017 to Financial year 15 October 2018**.

I declare, based on my own judgement and on the information at my

The Edit details pop-up window appears:

Edit Details ✖

Name of the Paying Agency * 1

Director name of the Paying Agency * 2

For Member States applying Articles 2 to 9 of Regulation (EU) No 2020/532 3

Reservation * No reservations No reservations with comments Reservations 4

Comments 5

6

| | |
|---------------|---|
| REMARK | <p>Blue: filled by MS</p> <p>Green: auto-filled by system</p> <p>Orange: pre-filled by system (can be changed)</p> <p>Pink: auto-filled by system depending on MS choice.</p> |
|---------------|---|

2. Enter or select the following information:

(1) Enter the *name of the Paying Agency*

This field is pre-filled by the system but can be changed.

(2) Enter the *director name of the Paying Agency*

(3) Tick the box (if applicable) For Member States applying Articles 2 to 9 of Regulation (EU) No 2020/532'

The Management Declaration text will be revised accordingly.

(4) Select if there are *reservations*:

- if the option '*no reservations*' is checked, the text area is disabled.

- if the option '*no reservations with comments*' is checked, **the text** is mandatory.

- if the option '*reservations*' is checked, **the text** is mandatory.

(5) Enter the text if you select the second or third option.

(6) Click on the on [Update](#) to save the information.

| | |
|---------------|---|
| REMARK | <p>Code of the Paying Agency is filled by the system and you can only read it.</p> <p>Financial Year start date = 16.10.20YY</p> <p>Financial Year end date = 15.10.20YY</p> <p>That assurance is, however, subject to the following reservations: or That assurance is no subject to reservations, with the following comments: = one of the two options + free comments.</p> <p>Modification Date = Management Declaration signature date.</p> <p>E-signature of the PA Director name = first Name + last Name of the user (=director of the PA) who has signed this section.</p> <p>When the form is updated the Management Declaration signature is <u>invalid</u>.</p> |
|---------------|---|

4.2 Annexed documents

Article 30 (1)(d) Reg. (EU) No 908/2014 (MD)

These documents can be:

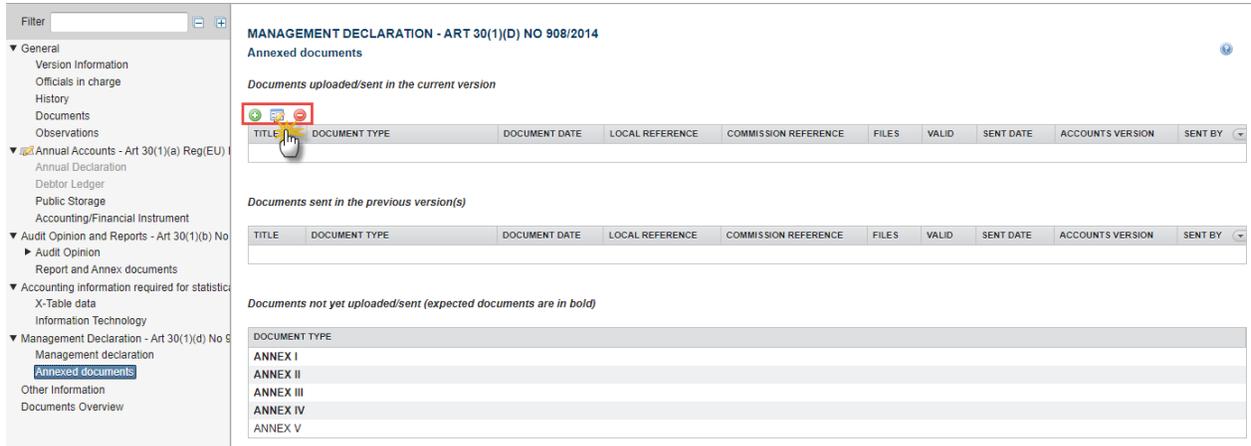
- **Uploaded by:** MS Paying Agency OR MS Coordination Body
- **Signed by:** MS Paying Agency (Director)
- **Submitted by:** MS Coordination Body
- **Read:** MS Paying Agency / MS Coordination Body / MS Certification Body / MS Managing Authority

The following document types will be foreseen for this section:

| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) | Comments |
|--|------------------------------------|--------------|----------|----------|------------------------|---------------------------|---|
| Management Declaration | Art 30(1)(d) Reg. (EU) No 908/2014 | | X | X | | | Required only for Annual Accounts <= 2017 |
| ANNEX I: Analysis of control statistics per scheme/measure | | | X | X | | | |
| ANNEX II: Analysis of the error rates per population | | | X | X | | | |
| ANNEX III: Annual Summary of the Final Audit Reports and of Controls Carried Out | | | X | X | | | |
| ANNEX IV: Reservations and the Monitoring of Progress in Implementation of Action Plans | | | X | X | | | |
| ANNEX V: Documents and work performed which form the basis of the MD | | | | X | X | | |

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.



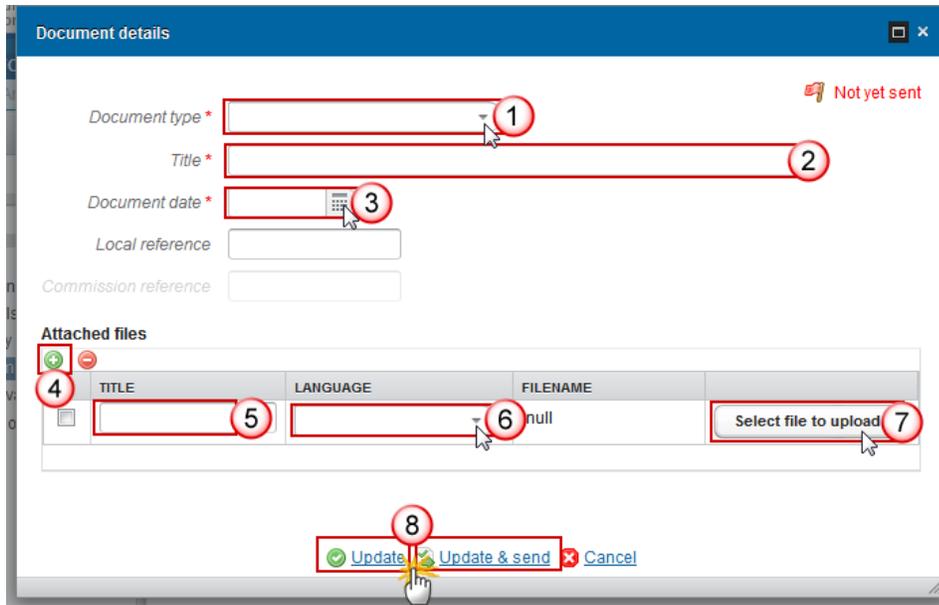
1. Click on the **ADD** button  to add a new document.

Documents uploaded/sent in the current version



| TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|-------|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| | | | | | | | | | |

The document detail pop-up window appears:



2. Enter or select the following information:

- (1) Select a *Document Type*
- (2) Enter a *Title* for your Document (*will be automatically prefilled in a future version of SFC*)
- (3) Enter a *Document Date* (*will be automatically prefilled in a future version of SFC*)

The *Document Date* cannot be in the future.

- (4) Click on the **ADD** button  to add a new attachment
 - You can add multiple attachments by clicking on the **ADD** button 
 - You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 
- (5) Enter a *Title* for your attachment. (*will be automatically filled in a future version of SFC*)
- (6) Select the *Language* of the document. (*will be automatically prefilled in a future version of SFC*)
- (7) Select the *file* to upload.
- (8) Click on **Update** to save the information.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|--|
| REMARK 1 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays the status of the WinCheckCSV validation:</p> <ul style="list-style-type: none"> • If all attachments are valid =Y |
|-----------------|--|

| | |
|--|--|
| | <ul style="list-style-type: none"> • If at least one attachment is not valid = N • If files currently under asynchronous validation=P • If the document doesn't required validation= NA |
|--|--|

| | |
|-----------------|--|
| REMARK 2 | <p>As soon as a document is submitted to EC within an Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|--|

| | |
|-----------------|---|
| REMARK 3 | <p>If at least one document is uploaded or modified in this section, then the section must be signed by a user with MS Paying Agency (EAFRD /EAGF) role</p> |
|-----------------|---|

5. OTHER INFORMATION

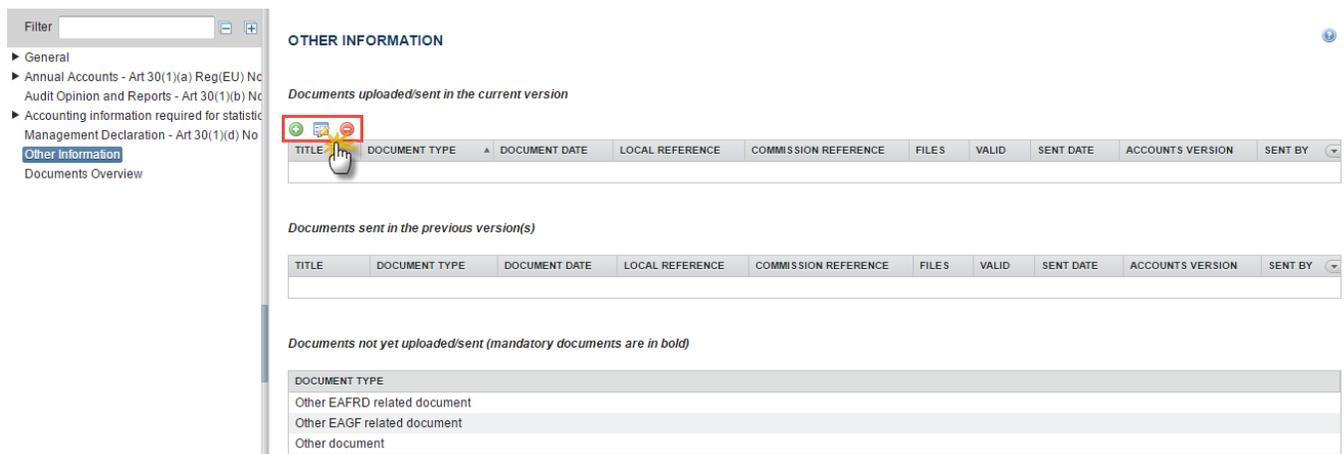
The following document types will be foreseen for this section:

| Description | Legal Base | Non-integral | Integral | Required | WinCheckCSV validation | Personal Data (encrypted) | Comments |
|------------------------------|------------|--------------|----------|----------|------------------------|---------------------------|----------|
| Other EAFRD related document | | | X | | | | |
| Other EAGF related document | | | X | | | | |
| Other document | | | X | | | | |

| | | | | | | | |
|---------------------|--|--|---|--|--|--|---|
| Cover letter | | | X | | | | Cover letter of the submission of the documents |
|---------------------|--|--|---|--|--|--|---|

In the first table:

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.



The screenshot shows a sidebar with a filter and a main area titled 'OTHER INFORMATION'. The main area contains three sections: 'Documents uploaded/sent in the current version', 'Documents sent in the previous version(s)', and 'Documents not yet uploaded/sent (mandatory documents are in bold)'. Each section has a table with columns: TITLE, DOCUMENT TYPE, DOCUMENT DATE, LOCAL REFERENCE, COMMISSION REFERENCE, FILES, VALID, SENT DATE, ACCOUNTS VERSION, and SENT BY. The 'ADD', 'EDIT', and 'REMOVE' buttons are highlighted with red boxes in the first table.

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



This is a close-up of the 'Documents uploaded/sent in the current version' table. The 'ADD' button (green plus icon) is highlighted with a red box and a mouse cursor is clicking on it. The table headers are visible: TITLE, DOCUMENT TYPE, DOCUMENT DATE, LOCAL REFERENCE, COMMISSION REFERENCE, FILES, VALID, SENT DATE, ACCOUNTS VERSION, and SENT BY.

The document detail pop-up window appears:

Document details

Document type * 1

Title * 2

Document date * 3

Local reference

Commission reference

Attached files

| TITLE | LANGUAGE | FILENAME |
|------------------------|------------------------|----------|
| <input type="text"/> 5 | <input type="text"/> 6 | null |

Select file to upload 7

Update Update & send Cancel 8

2. Enter or select the following information:

- (1) Select a *Document Type*
- (2) Enter a *Title* for your Document
- (3) Enter a *Document Date*

The *Document Date* cannot be in the future.

- (4) Click on the **ADD** button  to add a new attachment
 - You can add multiple attachments by clicking on the **ADD** button 
 - You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 
- (5) Enter a *Title* for your attachment.
- (6) Select the *Language* of the document.
- (7) Select the *file* to upload.
- (8) Click on **Update** to save the information.

The pop-up window closes and the documents are uploaded.

| | |
|-----------------|--|
| REMARK 1 | <p>Hyperlinks (1, 2, 3) to the uploaded physical files allow reading the content immediately.</p> <p>The email of User who sent the Document is directly accessible via the Sent By link.</p> <p>Column 'Valid' displays the status of the WinCheckCSV validation:</p> <ul style="list-style-type: none"> • If all attachments are valid =Y |
|-----------------|--|

| | |
|--|--|
| | <ul style="list-style-type: none"> • If at least one attachment is not valid = N • If files currently under asynchronous validation=P • If the document doesn't required validation= NA |
|--|--|

| | |
|-----------------|--|
| REMARK 2 | <p>As soon as a document is submitted to EC within an Accounts version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Annual Account versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|-----------------|--|

6. Documents Overview

This section is **read-only**. The Documents lists shows:

- Documents uploaded/sent in the current version
- Documents sent in the previous version(s)
- Documents not yet uploaded/sent (mandatory documents are in bold)

Documents from section **General > Document** section are not listed in these lists.

| DOCUMENT GROUP | TITLE | DOCUMENT TYPE | DOCUMENT DATE | LOCAL REFERENCE | COMMISSION REFERENCE | FILES | VALID | SENT DATE | ACCOUNTS VERSION | SENT BY |
|--|---|---------------|---------------|-----------------|----------------------|-------|-------|-----------|------------------|---------|
| <i>Documents uploaded/sent in the current version</i> | | | | | | | | | | |
| <i>Documents sent in the previous version(s)</i> | | | | | | | | | | |
| <i>Documents not yet uploaded/sent (mandatory documents are in bold)</i> | | | | | | | | | | |
| DOCUMENT GROUP | DOCUMENT TYPE | | | | | | | | | |
| Accounting/Financial instrument | Annex 5 a_b_bi_bii_c_ci.xls | | | | | | | | | |
| Accounting/Financial instrument | Annex 6.xlsx | | | | | | | | | |
| Accounts Agri (EAFRD, EAGF) | AD-HOC data | | | | | | | | | |
| Annual declaration | Annual Declaration (annual accounts) | | | | | | | | | |
| Annual declaration | Difference explanation | | | | | | | | | |
| Audit opinion and reports | Annex 10: Sample reviewed in testing – EAGF Annex III Tables [as per annex 9] | | | | | | | | | |
| Audit opinion and reports | Annex 11: Sample reviewed in substantive testing – EAGF Advances and Securities | | | | | | | | | |
| Audit opinion and reports | Annex 12: Organisation Structure of the PA and regional/local offices | | | | | | | | | |
| Audit opinion and reports | Annex 13: List of files reviewed in compliance testing - EAGF | | | | | | | | | |
| Audit opinion and reports | Annex 14: Sample reviewed in substantive testing – EAFRD – IACS [as per annex 3] | | | | | | | | | |
| Audit opinion and reports | Annex 15: Sample reviewed in substantive testing – EAFRD – Non-IACS [as per annex 3] | | | | | | | | | |
| Audit opinion and reports | Annex 16: Reconciliation of gross amount of tested expenditure to the Annual Declaration | | | | | | | | | |
| Audit opinion and reports | Annex 17: Incompliance Rate – EAFRD [as per annex 5] | | | | | | | | | |
| Audit opinion and reports | Annex 18: Evaluation of error – Debtors – EAFRD [as per annex 6] | | | | | | | | | |

REMARK 1 Files related to Documents defined as containing Personal Data are encrypted. In order to consult/download these files you need to be granted the role 'Accounts Personal Data Read'.

REMARK 2 Hyperlinks ([1](#), [2](#), [3](#)) to the uploaded physical files allow reading the content immediately. For files with Personal data (Remark 1), the hyperlink is displayed only if you have the required role.

The email of User who sent the Document is directly accessible via the Sent By link.

Column 'Valid' displays the status of the WinCheckCSV validation:

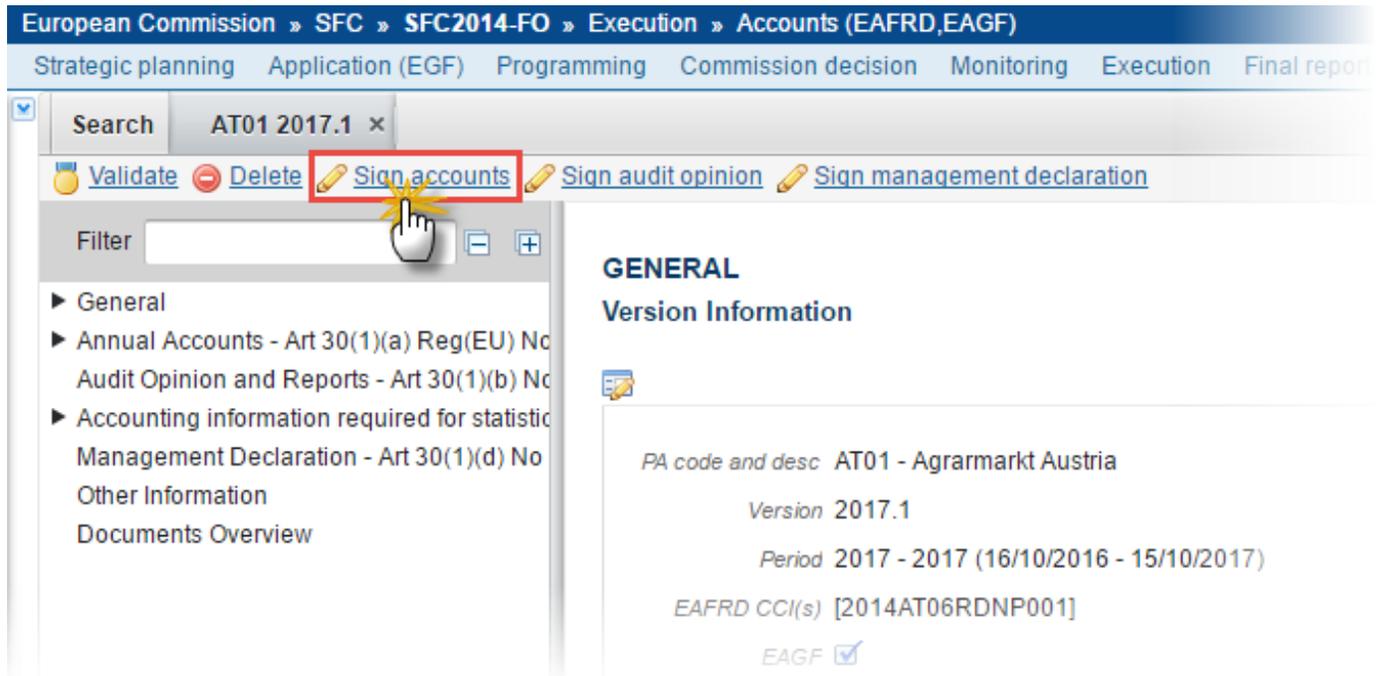
- If all attachments are valid =Y
- If at least one attachment is not valid = N
- If files currently under asynchronous validation=P
- If the document doesn't required validation= NA

Sign Annual Accounts sections

It is a must to have the privilege to sign the Accounts, **only the user with the role of MS Paying Agency Update can sign the Accounts.**

| | |
|---------------|---|
| REMARK | <p>When at least one document has been uploaded in the sections related to Annual Accounts (Annual Declaration; Debtor Ledger; Public Storage; Accounting/FI), a signature is required before the Accounts version can be sent to the Commission.</p> <ul style="list-style-type: none"> - At the highest Member State Node, the Accounts version is in status 'OPEN' or 'SENT'. - At a lower Member State Node, the Accounts version is in status 'OPEN', 'READY TO SEND' or 'SENT'. <p>The Accounts signature does not yet exist.</p> <p>The 'Sign accounts' link will only appear when the Accounts version is in the preconditioned state.</p> |
|---------------|---|

1. Click on the [Sign accounts](#) link to sign the Accounts.



The Edit Details pop-up window appears:

Version 2017.1

Do you really want to sign this version of the accounts?



2. Click on [Yes](#) to confirm. Click on [No](#) to return to the Accounts.

| | |
|---------------|---|
| REMARK | <ul style="list-style-type: none">- The signature will be a simple pop-up for Annual Accounts < = 2017.- The signature for the Annual Accounts > = 2018 will require an EU-Login screen (entering your EU Login password and confirming the action) before the Accounts can be signed. |
|---------------|---|

On success, the Accounts Certificate is signed and the user's account name and signing date is logged in the system. The status of the Accounts version is not changed.

| | |
|---------------|--|
| REMARK | If a document (or metadata) is modified, then the section must be again. |
|---------------|--|

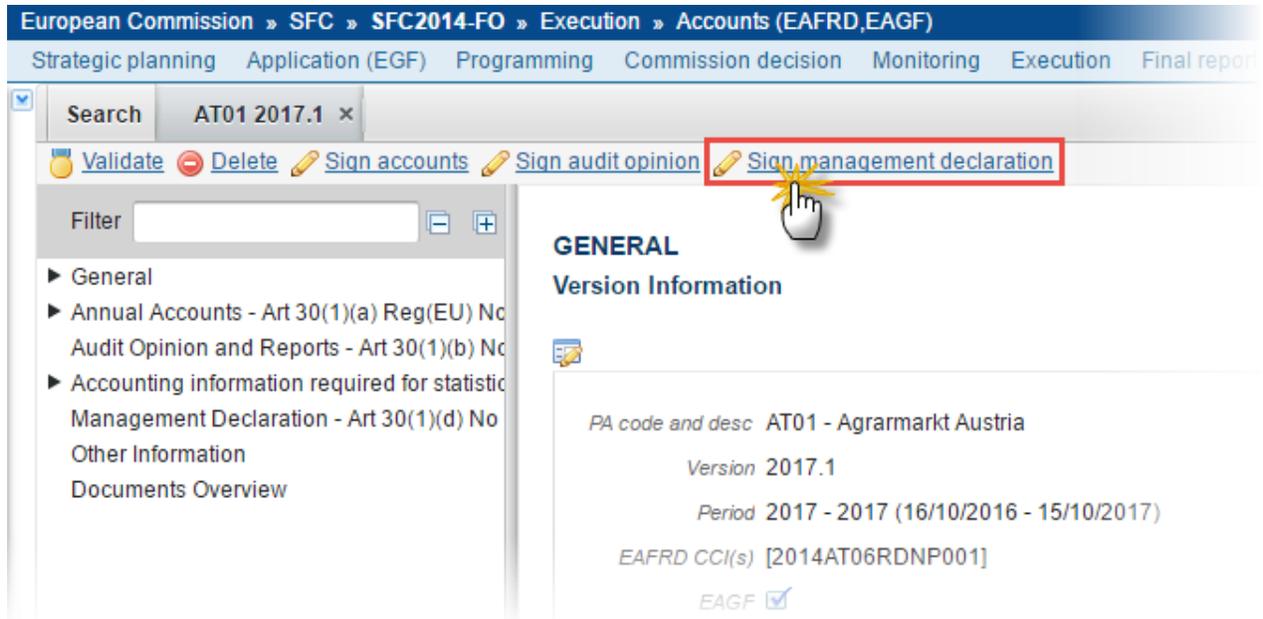
Sign Management Declaration section

It is a must to have the privilege to sign the Management Declaration, **only the user with the role of MS Paying Agency Update can sign.**

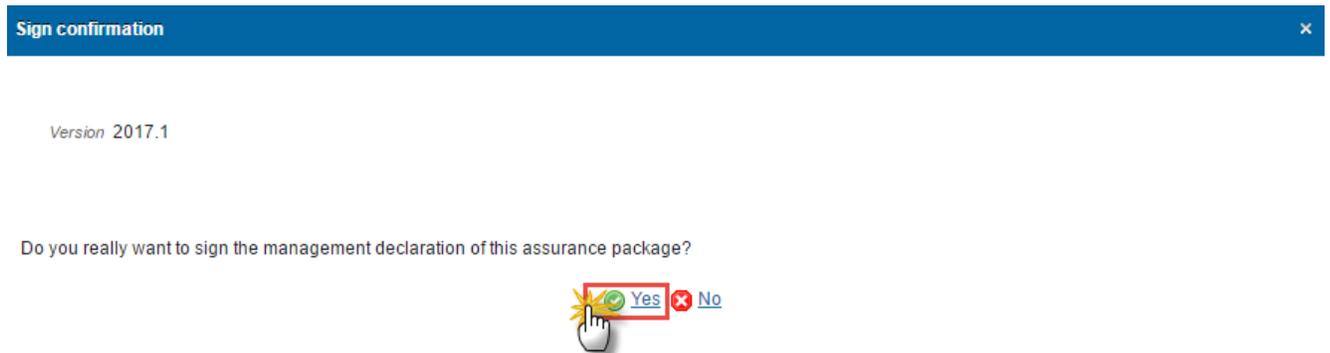
| | |
|---------------|--|
| REMARK | <p>When the Management declaration section is completely filled or/and at least one document has been uploaded in this section, a signature is required before the Accounts version can be sent to the Commission.</p> <ul style="list-style-type: none">- At the highest Member State Node, the Accounts version is in status 'OPEN' or 'SENT'.- At a lower Member State Node, the Accounts version is in status 'OPEN', 'READY TO |
|---------------|--|

| |
|---|
| SEND' or 'SENT'. |
| The Management Declaration signature does not yet exist. |
| The ' Sign management declaration ' link will only appear when the Accounts version is in the preconditioned state. |

1. Click on the [Sign management declaration](#) link to sign the Management Declaration.



The Edit Details pop-up window appears:



2. Click on [Yes](#) to confirm. Click on [No](#) to return to the Accounts.

| | |
|---------------|---|
| REMARK | <ul style="list-style-type: none"> - The signature for the Management Declaration will be a simple pop-up for Annual Accounts < = 2017. - The signature for the Annual Accounts > = 2018 will require an EU-Login screen (entering your EU Login password and confirming the action) before the Management Declaration can be signed. |
|---------------|---|

On success, the Management Declaration is signed and the user's account name and signing date is logged in the system. The status of the Accounts version is not changed.

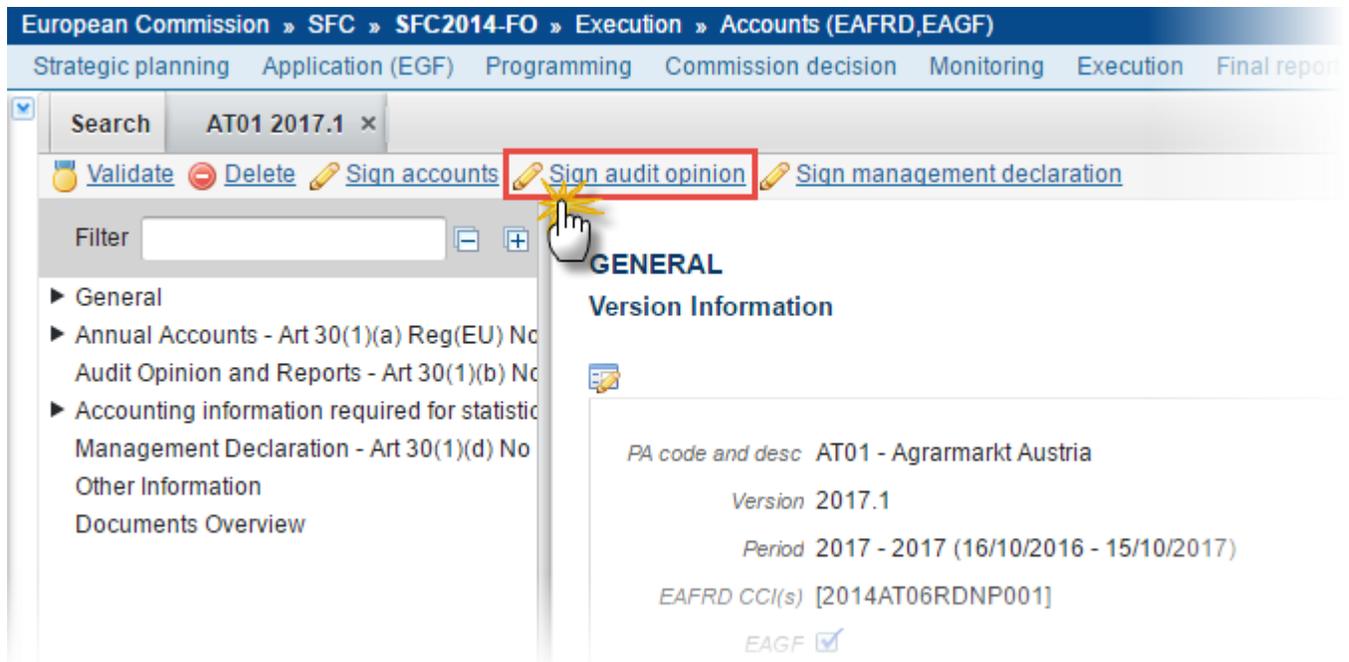
| | |
|---------------|---|
| REMARK | If the Management Declaration is modified or a document (or metadata) is modified, then the section must be signed again. |
|---------------|---|

Sign Audit Opinion section

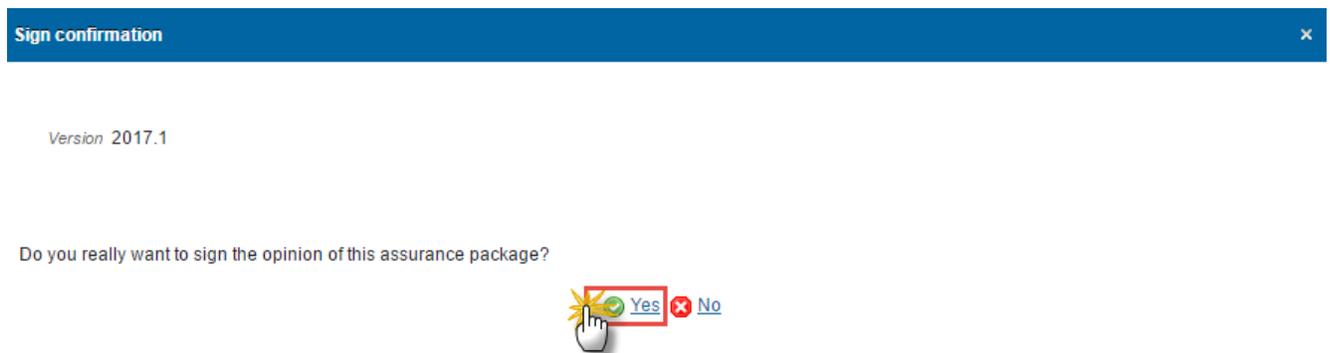
It is a must to have the privilege to sign the Audit Opinion, **only the user with the role of MS Certification Authority Update can sign the Audit Opinion.**

| | |
|---------------|--|
| REMARK | <p>When the Audit Opinion section is completely filled or/and at least one document has been uploaded in this section, a signature is required before the Annual Accounts version can be sent to the Commission.</p> <ul style="list-style-type: none"> - At the highest Member State Node, the Accounts version is in status 'OPEN' or 'SENT'. - At a lower Member State Node, the Accounts version is in status 'OPEN', 'READY TO SEND' or 'SENT'. <p>The Audit Opinion signature does not yet exist.</p> <p>The 'Sign audit opinion' link will only appear when the Accounts version is in the preconditioned state.</p> |
|---------------|--|

1. Click on the [Sign audit opinion](#) link to sign the Audit Opinion.



The Edit Details pop-up window appears:



2. Click on [Yes](#) to confirm. Click on [No](#) to return to the Accounts.

| | |
|---------------|--|
| REMARK | <ul style="list-style-type: none"> - The signature for the Opinion will be a simple pop-up for Annual Accounts <= 2017. - The signature for the Accounts >= 2018 will require an EU-Login screen (entering your EU Login password and confirming the action) before the Opinion can be signed. |
|---------------|--|

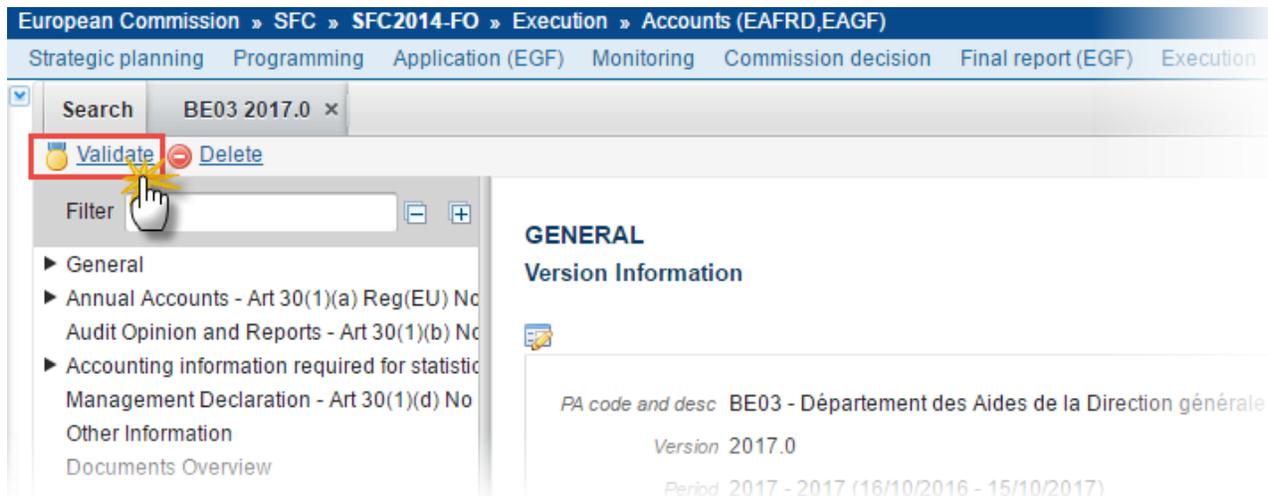
On success, the Audit Opinion is signed and the user's account name and signing date is logged in the system. The status of the Accounts version is not changed.

| | |
|---------------|--|
| REMARK | If the Audit Opinion is modified or a document (or metadata) is modified, then the section must be signed again. |
|---------------|--|

Validate the Accounts

| | |
|---------------|---|
| REMARK | <p>The user must have the MS Paying Agency update role (EAFRD/EAGF) or the MS Coordination Body Update role (EAFRD/EAGF) in order to validate the Accounts version to upper MS node.</p> <p>An Accounts version can be validated only if its status is 'OPEN'.</p> |
|---------------|---|

1. Click on the [Validate](#) link to validate the Accounts for EARDF/EAGF.



| | |
|---------------|---|
| REMARK | An ERROR will block you from sending the Accounts for EARDF/EAGF. The error(s) should be resolved and the Accounts for EARDF/EAGF must be revalidated. NOTE that a WARNING does not block you from sending the Accounts. |
|---------------|---|

The system validates the following information:

| Code | Validation Rule | Severity |
|------|---|-------------------|
| | Accounts version has been validated | INFO |
| 10 | Validate that at least one Official in Charge of the Member State exists. | ERROR |
| 20 | Validate that the Clearance of Accounts ID code is a valid Paying Agency code. | ERROR |
| 30 | Validate that all integral documents have at least one attachment with a length > 0 | WARNING |
| 40 | Validate that all documents that required validation have been successfully validated (=all attachments of the document are valid) | ERROR |
| 50 | Validate that all mandatory documents have been uploaded or already sent in a previous Clearance of Accounts version. (For Annual Accounts >= 2018 ignore Management Declaration and Audit opinion document types; or Annual Accounts >= 2022 also ignore and CBR/Annexes document types) | WARNING |
| 100 | Validate that the Annual Account documents section has been signed by the Paying Agency if at least one document has been uploaded for these sections/subsections, <ul style="list-style-type: none"> when on highest Member State node (error) when on a lower Member State node (warning) | ERROR/ WARNING |
| 110 | (For Annual Accounts <= 2017) Validate that the Audit Opinion document section has been signed by the Certification Body if at least one document has been uploaded for these section. (For Annual Accounts >= 2018) Validate that the Audit Opinion structured section has been signed by the Certification Body, if the Audit Opinion structured section has been filled: <ul style="list-style-type: none"> when on highest Member State node (error) when on a lower Member State node (warning) | ERROR/ WARNING |
| 120 | (For Annual Accounts <= 2017) Validate that the Management Declaration documents section has been signed by the Paying Agency user if at least one document has been uploaded for this section. (For Annual Accounts >= 2018) Validate that the Management Declaration structured section has been signed by the Paying Agency, if | ERROR/ WARNING |

| | | |
|------------|--|---------|
| | <p>the Management Declaration structured section has been filled:</p> <ul style="list-style-type: none"> • when on highest Member State node (error) • when on a lower Member State node (warning) | |
| 130 | (For Annual Accounts >= 2018) validate that all mandatory information related to Audit Opinion have been filled. | WARNING |
| 135 | (For Annual Accounts >= 2018) validate that the text for 'Error rate' in section 2.1.5 is not empty when the 'reduction of the control rate' option is checked in section '2.1.2 Responsibilities'. | ERROR |
| 140 | (For Annual Accounts >= 2018) validate that all mandatory information related to Management Declaration have been filled. | WARNING |
| 150 | (For Annual Accounts >= 2018) validate that at least one of EAFRD or EAGF (final total net expenditure) has been filled in section 'Audit Opinion / Introduction', when EAFRD and EAGF are applicable. | WARNING |
| 160 | (For Annual Accounts >= 2018) validate that EAGF (final total net expenditure) has been filled in section 'Audit Opinion / Introduction', when only EAGF is applicable. | WARNING |
| 170 | (For Annual Accounts >= 2018) validate that EAFRD (final total net expenditure) has been filled in section 'Audit Opinion / Introduction', when only EAFRD is applicable. | WARNING |
| 180 | (For Annual Accounts >= 2018) validate that EAGF (final total net expenditure) = EAGF expenditure in logs for AD.ANDE document when EAGF is applicable. | WARNING |
| 190 | (For Annual Accounts >= 2018) validate that EAFRD (final total net expenditure) = EAFRD expenditure in logs for AD.ANDE document when EAFRD is applicable. | WARNING |
| 200 (2.37) | Validate in the Audit Opinion when Adverse that the Aspects questions (adverse true view, adverse legal, adverse function properly) are not null. | ERROR |
| 200 (2.38) | Validate in the Audit Opinion when Audit Scope Limited is true, that the Audit Scope Limitation factors field is not null. | ERROR |
| 230 | Validate that the name of the Paying agency filled in section 2.1.1 is the same that the one in section '4.1.1 Management Declaration', if both sections have been filled (we compare the most recent names | ERROR |

filled by the MS in this version or in a previous version sent to EC).

After all errors have been resolved the status of the Accounts for EARDF/EAGF becomes **READY TO SEND**.

An example of a validation window:

Validation results

Version 2017.0

Latest validation results

| SEVERITY | CODE | MESSAGE |
|----------|------|---|
| Info | | Accounts version has been validated |
| Warning | 50 | The mandatory document 'Annex 19: Sample reviewed in substantive testing – non-statistical sample [as per annex 3]' (Audit opinion reports) is not uploaded in this version and has not be sent in a previous version |
| Warning | 50 | The mandatory document 'ANNEX III: Annual Summary of the Final Audit Reports and of Controls Carried Out' (Management declaration) is not uploaded in this version and has not be sent in a previous version |
| Warning | 50 | The mandatory document 'Annex 5: Incompliance Rate – EAGF [example provided]' (Audit opinion and reports) is not uploaded in version and has not be sent in a previous version |
| Warning | 50 | The mandatory document 'Annex 17: Incompliance Rate – EAFRD [as per annex 5]' (Audit opinion and reports) is not uploaded in version and has not be sent in a previous version |
| Warning | 50 | The mandatory document 'Annex 2: Internal and external audit evidence' (Audit opinion and reports) is not uploaded in this version not be sent in a previous version |
| Warning | 50 | The mandatory document 'ANNEX II: Analysis of the control statistics' (Management declaration) is not uploaded in this version ar be sent in a previous version |
| Warning | 50 | The mandatory document 'Annex 16: Reconciliation of gross amount of tested expenditure to the Annual Declaration' (Audit opinion reports) is not uploaded in this version and has not be sent in a previous version |
| Warning | 50 | The mandatory document 'Annex 3: Sample reviewed in substantive testing – EAGF – IACS [example provided]' (Audit opinion and reports) is not uploaded in this version and has not be sent in a previous version |
| Warning | 50 | The mandatory document 'Management Declaration' (Management declaration) is not uploaded in this version and has not be sent in a previous version |



Send the Accounts

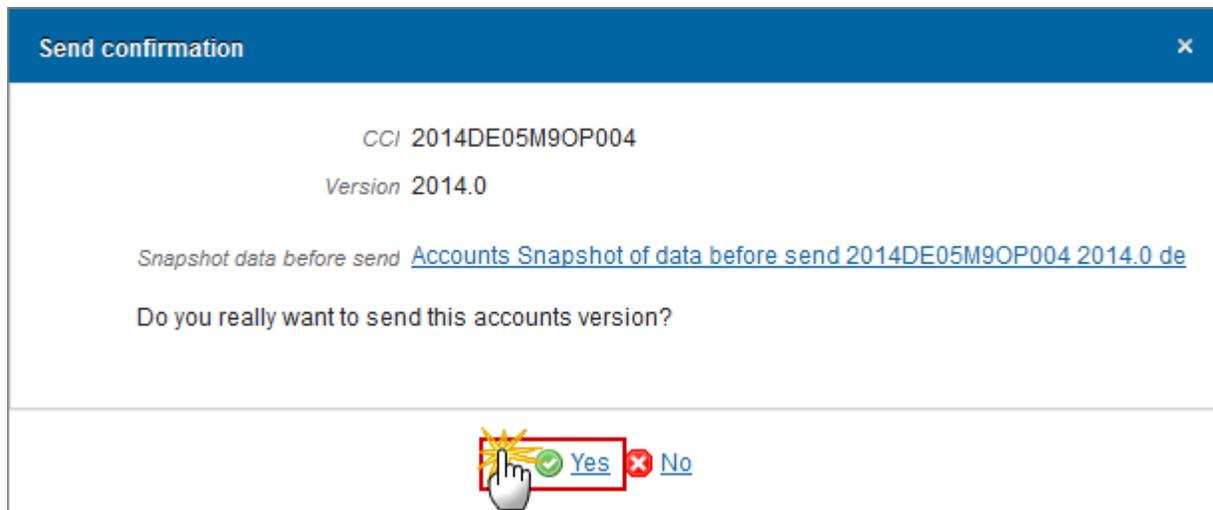
| | |
|---------------|---|
| REMARK | <p>The Annual Accounts version can only be sent once the Validation Errors have been removed and the status is 'READY TO SEND' OR 'SENT'.</p> <p>The user must have the role of:</p> <ul style="list-style-type: none">• MS Paying Agency Sent role (EAFRD/EAGF) or the MS Coordination Body Sent role |
|---------------|---|

| | |
|--|--|
| | <p>(EAFRD/EAGF) in order to send the Annual Accounts version to upper MS node.</p> <ul style="list-style-type: none"> • Only users with <u>MS Coordination Body Sent</u> role (EAFRD/EAGF) can send the Annual Account version to EC node <p>The "4 eye principle" must be respected. Therefore, the user sending must be different from the user who last validated.</p> <p>The Sending of information by a Member State to the Commission should be electronically signed in accordance with Directive 1999/93/EC. Sending of the different objects is generating a snapshot document and after the sending an acknowledge document is generated by the European Commission.</p> |
|--|--|

1. Click on the [Send](#) link to send the Accounts to the Commission or to an upper Node.



The system will ask you to confirm the send action:



2. Click on [Yes](#) to confirm or click on [No](#) to return to the Accounts.
3. The Sending of information by a Member State to the Commission should be electronically signed in accordance with **Directive 1999/93/EC**.

Sending of the different objects is generating a snapshot document and after the sending an acknowledge document is generated by the European Commission.

This acknowledge document is signed but the Member State was not signing the snapshot document. The EU Login now provides a functionality of signing without forcing the user to have a certificate. The action to sign will only be triggered when sending to the European Commission:



External
SFCtestSilvia SUPPORT (SFCtest2014)



Sign a transaction

Welcome **SFCtestSilvia SUPPORT** to the EU Login Signature page. This page allows you to digitally sign a transaction using your EU Login password.

Sign a transaction for sfc2014

Description: **Accounts Snapshot of data before send 2014AT65ISNP001 2016.0**

Reason: **Electronic signature required in accordance with Directive 1999/93/EC**

Password

 1

[Printer-friendly Version](#) | [> See the complete transaction](#)

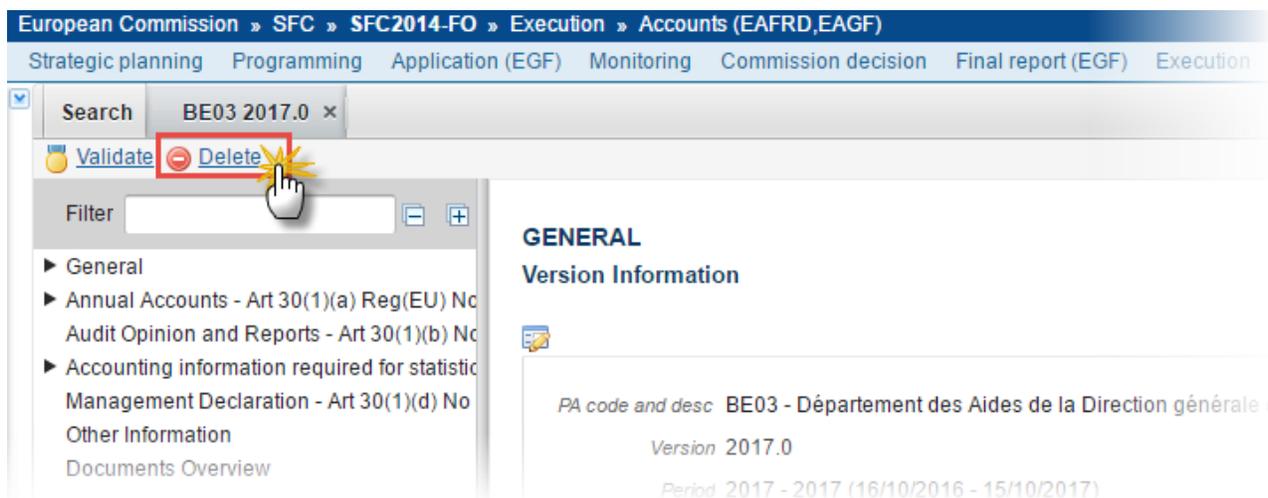
- (1) Enter your SFC2014 Password
- (2) Click on the 'Sign' button

The status of the Accounts is set to **SENT**.

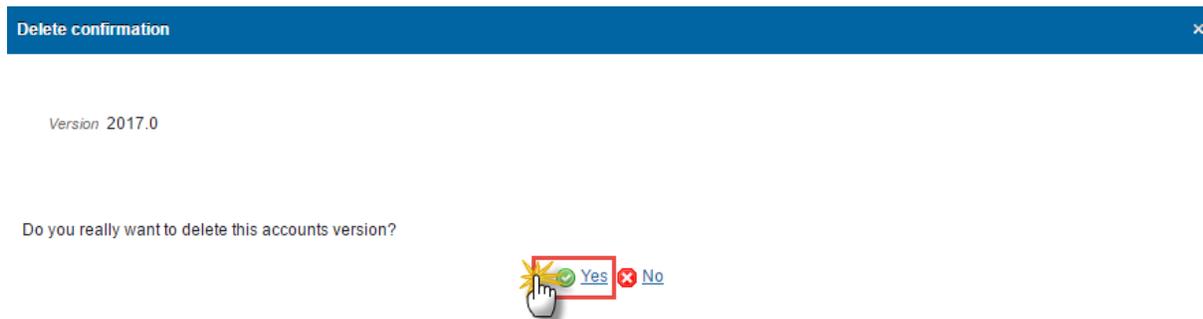
Delete the Accounts

| | |
|----------------------|--|
| <p>REMARK</p> | <p>The user must have the MS Paying Agency Update role (EAFRD/EAGF) or the MS Coordination Body Update role (EAFRD/EAGF) in order to delete the Annual Accounts version.</p> <p>The Accounts version can only be deleted when the status is OPEN, READY TO SEND or RETURNED FOR MODIFICATION BY MS, and has never been sent to the Commission before and has no sent documents attached.</p> <p>The delete is a physical delete from the system.</p> |
|----------------------|--|

1. Click on the [Delete](#) link to remove the Accounts from the system.



The system will ask you to confirm the delete action:



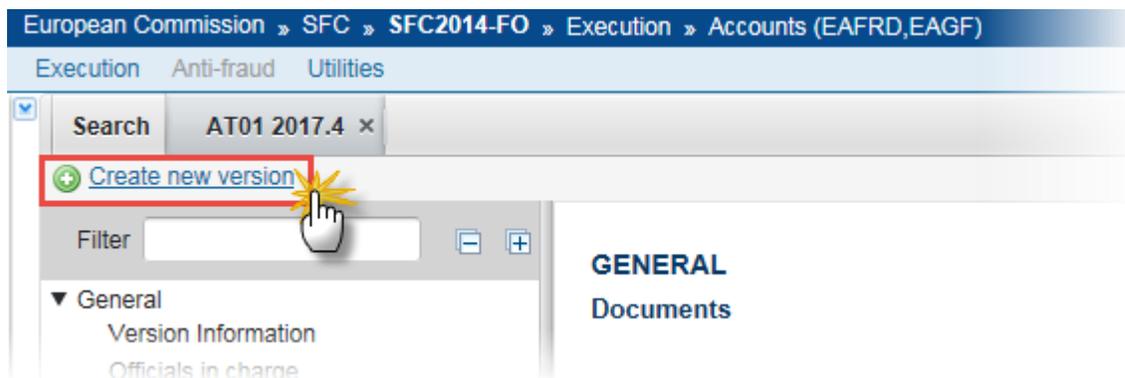
2. Click on [Yes](#) to confirm or click on [No](#) to return to the Accounts.

Create a New Version of the Accounts

| | |
|---------------|---|
| REMARK | <p>The user must have the MS Paying Agency Update role (EAFRD/EAGF) or the MS Coordination Body Update role (EAFRD/EAGF) in order to create a new version of the Accounts.</p> <p>A new Version of the Accounts can only be created when the last version has the status 'SENT' to EC node or 'RETURNED FOR MODIFICATION BY EC'</p> |
|---------------|---|

Open the previous version

1. Open the previous version and click on the [Create New Version](#) link to create a new version of the Accounts.



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

Version 2017.4

Do you really want to create a new accounts version



2. Click on [Yes](#) to confirm. Click on [No](#) to return to the Accounts.

On success, a new version of the Accounts has been created as a copy of the previous version, with a version number (= accounting year) identical to the previous and a working version number incremented by one. Its status was set to 'OPEN'.

| | |
|---------------|---|
| REMARK | <p>When a document is submitted to EC within an Annual Accounts previous version (for instance version 2017.0), the section to which the document belongs become 'not modifiable' in the next Accounts versions (2017.1; 2017.2, etc...). Thus, the section name will be displayed in grey. In case you would like to submit other documents for this section, you will need to ask EC (through the support team) to set this section modifiable again.</p> <p>Exceptions: the 'General>Document' section and the 'X-table data' section are always modifiable.</p> |
|---------------|---|