

Interreg CENTRAL EUROPE Programme

Annex 15: Functions of the managing authority acting as certifying authority

- Draws up and submits to the Commission payment applications;
- Certifies that payment applications are based on reliable accounting systems and on verifiable supporting documents and have been subject to verifications by the relevant body;
- Draws up the annual accounts;
- Certifies the completeness, accuracy and veracity of the annual accounts and that the expenditure entered in the accounts complies with applicable Union and national rules and has been incurred in respect of operations selected for funding in accordance with the criteria applicable complying with Union and national rules;
- Ensures that there is a system which records and stores, in computerised form, accounting records for each operation, and which supports all the data required for drawing up payment applications and annual accounts, including records of amounts recoverable, amounts recovered and amounts withdrawn following cancellation of all or part of the contribution for an operation or programme;
- Ensures that for the purposes of drawing up and submitting payment applications that it has received adequate information from the relevant bodies on the procedures and verifications carried out in relation to expenditure;
- Takes into account the results of all audits carried out by or under the responsibility of the audit authority when drawing up and submitting payment applications;
- Maintains accounting records in a computerised form of expenditure declared to the Commission and the corresponding public contribution paid to the project partners;
- Keeps an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation. Amounts recovered shall be repaid to the general budget of the Union prior to the closure of the cooperation programme by deducting them from the next statement of expenditure.
- Receives the payments made by the Commission (pre-financing, interim payments and the payment of the final balance as defined in Article 77(2) of the CPR) and making payments to the Lead Partners (Article 21(2) of the ETC Regulation);
- Sends a provisional forecast of its likely payment applications for the current financial year and the subsequent financial year (Article 112(3) of the CPR) to the Commission with the data transmissions of the 31 January and 31 July;
- Ensures that the Lead partners receive the total amount of the public contribution as quickly as possible and in full. No amount shall be deducted or withheld, nor any further specific charge or other charge with equivalent effect shall be levied that would reduce these amounts for the lead partners (Article 132 of the CPR);
- Ensures that any amount paid as a result of an irregularity is recovered from the lead partners (Article 27(2) of the ETC Regulation).