

Annexes of CPR Block 5

Version: 6 January 2021

- In bold and underlined the **Council amendments**
- TC – new changes following the CPU

ANNEX X

Key requirements of management and control systems and their classification - Article 63(1)

Table 1 - Key requirements of management and control system		Bodies/authorities concerned
1	Appropriate separation of functions and written arrangements for reporting, supervising and monitoring delegated tasks to an intermediate body	Managing authority
2	Appropriate criteria and procedures for the selection of operations	Managing authority
3	Appropriate information to beneficiaries on applicable conditions for support for the selected operations	Managing authority
4	Appropriate management verifications, including appropriate procedures for checking fulfilment of conditions for financing not linked to costs and for simplified cost options	Managing authority
5	Effective system to ensure that all documents necessary for the audit trail are held	Managing authority
6	Reliable electronic system (including links with electronic data exchange systems with beneficiaries) for recording and storing data for monitoring, evaluation, financial management, verifications and audits, including appropriate processes to ensure the security, integrity and confidentiality of the data and the authentication of users	Managing authority
7	Effective implementation of proportionate anti-fraud measures	Managing authority
8	Appropriate procedures for drawing up the management declaration	Managing authority

9	Appropriate procedures for confirming that the expenditure entered into the accounts is legal and regular	Managing authority
10	Appropriate procedures for drawing up and submission of interim payment applications and of accounts <u>and confirming completeness, accuracy and veracity of the accounts</u>	Managing authority/ Body carrying out the accounting function
11	Appropriate separation of functions and functional independence between the audit authority (and any body carrying out audit work under the responsibility of the audit authority on which the audit authority relies and supervises, if applicable) and the other programme authorities and audit work carried out in accordance with internationally accepted audit standards	Audit authority
12	Appropriate system audits	Audit authority
13	Appropriate audits of operations	Audit authority
14	Appropriate audits of accounts	Audit authority
15	Appropriate procedures for providing a reliable audit opinion and for preparing the annual control report	Audit authority

Table 2 - Classification of management and control systems with regard to their effective functioning

Category 1	Works well. No or only minor improvement needed.
Category 2	Works. Some improvement needed.
Category 3	Works partially. Substantial improvement needed.
Category 4	Essentially does not work.

ANNEX XI

Elements for the audit trail – Article 63(5)

As regards Union contribution based on unit costs, lump sums and flat rates reimbursed by the Commission under Article 88 and on financing not linked to costs reimbursed by the Commission under Article 89, only the elements set out under Sections III and IV respectively shall be required.

I. Obligatory elements of audit trail for grants; taking the forms set out in Article 48(1)(a)-(e):

1. documentation that allows verification of the application of the application of the selection criteria by the managing authority, as well as documentation relating to the overall selection procedure and the approval of operations;
2. document (grant agreement or equivalent) setting out the conditions for support signed between the beneficiary and the managing authority/intermediate body;
3. accounting records of payment claims submitted by the beneficiary, as recorded in the managing authority/intermediate body's electronic system;
4. documentation on verifications addressing the non-relocation and durability requirements as set out in Articles 59, 60(2) and 67(3)(h);
5. proof of payment of the public contribution to the beneficiary and of the date the payment was made;
6. documentation evidencing the administrative and, where applicable, on-the-spot checks carried out by the managing authority/intermediate body;
7. information on audits carried out;
8. documentation relating to the follow-up by the managing authority/intermediate body for purposes of management verifications and audit findings;
9. documentation <u>demonstrating</u> that allows verification of compliance with applicable law;
10 11. data in relation to output and result indicators enabling reconciliation with corresponding targets and reported milestones;

~~11~~2. documentation related to financial corrections to and deductions from the expenditure declared to the Commission to ensure compliance with Article 92(5)) made by the managing authority/intermediate body/the body to **which the accounting function has been entrusted to;**

~~12~~3. for grants taking the form set out in Article 48(1)(a), the invoices (or documents of equivalent probative value) and proof of their payment by the beneficiary, as well as accounting records of the beneficiary relating to the expenditure declared to the Commission;

~~13~~4. for grants taking the forms set out in Article 48(1)(b), (c) and (d) and as applicable, documents justifying the method of establishing unit costs, lump sums and flat rates; the categories of costs forming the basis for the calculation; documents evidencing costs declared under other categories of costs to which a flat rate applies; the explicit agreement by the managing authority on the draft budget on the document setting out the conditions for support; documentation on the gross employment costs and on calculation of the hourly rate; where simplified cost options are used based on existing methods, documentation confirming compliance with similar type of operations and with documentation required by the existing method, if any.

II. Obligatory elements for audit trail for financial instruments:

1. documents on the establishment of the financial instrument, such as funding agreements, etc;
2. documents identifying the amounts contributed by each programme and under each priority to the financial instrument, the expenditure that is eligible under each programme and the interest and other gains generated by support from the Funds and re-use of resources attributable to the Funds in accordance with Articles 54 and 56;
3. documents on the functioning of the financial instrument, including those related to monitoring, reporting and verifications;
4. documents concerning exits of programme contributions and the winding-up of the financial instrument;
5. documents on the management costs and fees;
6. application forms, or equivalent, submitted by final recipients with supporting documents, including business plans and, when relevant, previous annual accounts;
7. checklists and reports from the bodies implementing the financial instrument;

8. declarations made in connection with de minimis aid;
9. agreements signed in connection with the support provided by the financial instrument, including for equity, loans, guarantees or other forms of investment provided to final recipients;
10. evidence that the support provided through the financial instrument is to be used for its intended purpose;
11. records of the financial flows between the managing authority and the financial instrument, and within the financial instrument at all levels, down to the final recipients, and, for guarantees, proof that underlying loans were disbursed;
12. separate records or accounting codes for a programme contribution paid or a guarantee committed by the financial instrument for the benefit of the final recipient.

~~Provisions for audit trail for reimbursement of the support from the Funds by the Commission to the programme on the basis of simplified cost options or of financing not linked to costs~~

III. Obligatory elements of audit trail for reimbursement of the Union contribution by the Commission under Article 88 simplified cost options to be kept at the level of the managing authority/ intermediate body:

- ~~1. documents evidencing costs declared under other categories of costs to which a flat rate applies;~~
 - a. documents evidencing the ex-ante agreement of the Commission on the types of operations covered by unit costs, lump sums and flat rates and the definition of related amounts and rates, as well as the methods for adjustment of the amounts (programme approval or amendment)**
 - 2b. documents evidencing the categories of costs and the costs amounts forming the basis for the calculation to which the flat rate applies;**
 - ba. documents evidencing the fulfilment of the conditions for reimbursement by the Commission;**
 - 3c. documents evidencing the adjustment of the amounts, where relevant;**

4d. documents evidencing the calculation method if Article 48~~88~~(2)(a) is applied.

e. documentation relating to the selection and approval of operations covered by the reimbursement of the Union contribution by the Commission on the basis of simplified cost options;

f. document setting out the conditions of support signed by the beneficiary and the managing authority/intermediate body stating the form of support provided to beneficiaries;

g. documentation evidencing management verifications and audits carried out in accordance with the second-third subparagraph of Article 88(3);

h. proof of payment of the public contribution to costs the beneficiary and of the date the payment was made.

IV. Obligatory elements of audit trail for ~~financing not linked to costs~~ for reimbursement of the Union contribution by the Commission under Article 89 to be kept at the level of the managing authority/ intermediate body:

~~1~~**a.** document setting out the conditions of support signed by the beneficiary and the managing authority/intermediate body stating the form of ~~grant~~**support** provided to beneficiaries;

~~2~~**b.** documents evidencing the ex-ante agreement of the Commission on the conditions to be fulfilled or the results to be achieved and corresponding amounts (programme approval or amendment);

~~3~~**c.** documents evidencing the fulfilment of conditions or the achievement of results at each stage if done in steps, as well as before final expenditure is declared to the Commission;

~~4~~**d.** documentation relating to the selection and approval of operations covered by the **reimbursement of the Union contribution by the Commission based on Article 89** (financing not linked to costs-);

e. documentation evidencing management verifications and audits carried out in accordance with the second subparagraph of Article 89(3);

f. proof of payment of the public contribution to the beneficiary and of the date the payment was made.

ANNEX XII

E-Cohesion: electronic data exchange systems between programme authorities and beneficiaries - Article 63(7)

1. Responsibilities of programme authorities regarding the ~~functioning~~ characteristics of electronic data exchange systems

1.1 Ensuring the data security, data integrity, data confidentiality, authentication of the sender in accordance with Articles 63(5), 63(7), 66(1)(e) and 76 of this Regulation.

1.2 Ensuring availability and functioning during and outside standard office hours (except during technical maintenance)

1.2 bis Ensuring that the system aims to make use of logical, simple and intuitive functions and interface

1.3 Use of functionalities in the system providing for:

(a) interactive forms and/or forms prefilled by the system on the basis of the data which are stored at consecutive steps of the procedures;

(b) automatic calculations, where applicable;

(c) automatic embedded controls which reduce repeated exchanges of documents or information;

(d) system-generated alerts to inform the beneficiary that certain actions can be performed;

(e) online status tracking allowing the beneficiary to monitor the current status of the project;

(f) all previously available data and documents processed by the electronic data exchange system.

1.4 Ensuring record-keeping and data storage in the system enabling both administrative verifications of payment claims submitted by beneficiaries in accordance with Article 68(2) and audits

2. Responsibilities of programme authorities regarding the modalities for transmission of documents and data for all exchanges

2.1 Ensuring the use of electronic signature compatible with one of the three types of electronic signature defined by Regulation (EU) No 910/2014 of the European Parliament and of the Council.¹

¹ Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

2.2 Providing for storing the date of transmission of documents and data by the beneficiary to the programme authorities and vice versa

2.3 Ensuring accessibility directly through an interactive user interface (a web application) or via a technical interface that allows for automatic synchronisation and transmission of data between beneficiaries' and Member States' systems.

2.4 Ensuring the protection of privacy of personal data for individuals and commercial confidentiality for legal entities according to Directive 2002/58/EC of the European Parliament and of the Council², and Regulation (EU) 2016/679 of the European Parliament and of the Council of

² Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (OJ L 201, 31.7.2002, p. 37).

ANNEX XIII

SFC2021: electronic data exchange system between the Member States and the Commission – Article 63(8)

1. Responsibilities of the Commission

1.1 Ensuring the operation of an electronic data exchange system ('SFC2021') for all official exchanges of information between the Member State and the Commission. SFC2021 shall contain at least the information specified in the templates established in accordance with this Regulation.

1.2 Ensuring the following characteristics of SFC2021 :

- (a) interactive forms or forms pre-filled by the system on the basis of the data already recorded in the system previously;
- (b) automatic calculations, where they reduce the encoding effort of users;
- (c) automatic embedded controls to verify internal consistency of transmitted data and consistency of this data with applicable rules;
- (d) system generated alerts warning SFC2021 users that certain actions can or cannot be performed;
- (e) online status tracking of the treatment of information entered into the system;
- (f) availability of historical data in respect of all information entered for ~~an operational~~ programme.
- (g) availability of a compulsory electronic signature within the meaning of Directive 1999/93/EC of the European Parliament and of the Council which will be recognised as evidence in legal proceedings.

1.3 Ensuring an information technology security policy for SFC2021 applicable to the personnel using the system in accordance with relevant Union rules, in particular Commission Decision C(2006) 3602¹ and its implementing rules.

1.4 Designating a person or persons responsible for defining, maintaining and ensuring the correct application of the security policy to SFC2021.

¹ Commission Decision C(2006) 3602 of 16 August 2006 concerning the security of information systems used by the European Commission.

2. Responsibilities of Member States

2.1 Ensuring that the programme authorities of the Member State identified in accordance with Article 65(1) as well as the bodies identified to carry out certain tasks under the responsibility of the managing authority or the audit authority in accordance with Article 65(2) and (3) of this Regulation enter into SFC2021 the information for the transmission of which they are responsible and any updates thereto.

2.2 Ensuring the verification of information submitted by a person other than the person who entered the data for that transmission.

2.3 Providing arrangements for the separation of the above tasks through the Member State's management and control information systems connected automatically with SFC2021.

2.4 Appointing a person or persons responsible for managing access rights to fulfil the following tasks:

- (a) identifying users requesting access, making sure those users are employed by the organisation;
- (b) informing users about their obligations to preserve the security of the system;
- (c) verifying the entitlement of users to the required privilege level in relation to their tasks and their hierarchical position;
- (d) requesting the termination of access rights when those access rights are no longer needed or justified;
- (e) promptly reporting suspicious events that may bring prejudice to the security of the system;
- (f) ensuring the continued accuracy of user identification data by reporting any changes;
- (g) taking the necessary data protection and commercial confidentiality precautions in accordance with Union and national rules;
- (h) informing the Commission of any changes affecting the capacity of the Member State authorities or users of SFC2021 to carry out the responsibilities referred to in paragraph 1 or their personal capacity to carry out responsibilities referred to in points (a)-(g).

2.5 Providing arrangements for the respect of the protection of privacy and of personal data for individuals, and of commercial confidentiality for legal entities in accordance with Directive 2002/58/EC of the European Parliament and of the Council Regulation (EU) 2016/679 of the European Parliament and of the Council and Regulation (EU) 2018/1725.

2.6 Adopting national, regional or local information security policies on access to SFC2021 based on a risk assessment applicable to all authorities using SFC2021 and addressing the following aspects:

- (a) the IT security aspects of the work performed by the person or persons responsible for managing the access rights referred to in point 2.4 of section II in case of application of direct use;

(b) for national, regional or local computer systems connected to SFC2021, through a technical interface referred to in point 1 the security measures for those systems allowing to be aligned with SFC2021 security requirements and covering:

- (i) physical security;
- (ii) data media and access control;
- (iii) storage control;
- (iv) access and password control;
- (v) monitoring;
- (vi) interconnection with SFC2021;
- (vii) communication infrastructure;
- (viii) human resources management prior to employment, during employment and after employment;
- (ix) incident management.

2.7 Making the document referred to in point 2.6 available to the Commission upon request.

2.8 Appointing a person or persons responsible for maintaining and ensuring the application of the national, regional or local IT security policies and acting as a contact point with the person or persons designated by the Commission and referred to in point 1.4.

3. Joint responsibilities of the Commission and the Member States

3.1 Ensuring accessibility either directly through an interactive user-interface (i.e. a web-application) or via a technical interface using pre-defined protocols (i.e. web-services) that allows for automatic synchronisation and transmission of data between Member States information systems and SFC2021.

3.2 Providing for the date of electronic transmission of the information by the Member State to the Commission and vice versa in electronic data exchange which constitutes the date of submission of the document concerned.

3.3 Ensuring that official data is exchanged exclusively through SFC2021 (with the exception where force majeure occurs) and that information provided in the electronic forms embedded in SFC2021 (hereinafter referred to as 'structured data') is not replaced by non-structured data and that structured data prevails over non structured data in case of inconsistencies.

In the event of *force majeure*, a malfunctioning of SFC2021 or a lack of a connection with SFC2021 exceeding one working day in the last week before a regulatory deadline for the submission of information or in the period from 18 to 26 December, or five working days at other times, the information exchange between the Member State and the Commission may take place in paper form using the templates set out in this Regulation in which case the date of submission of the document is the date stamped by the post. When the cause of the force majeure ceases the party concerned enters in SFC2021 without delay the information already provided in paper form.

3.4 Ensuring compliance with the IT security terms and conditions published in the SFC2021 portal and the measures that are implemented in SFC2021 by the Commission to secure the transmission of data, in particular in relation to the use of the technical interface referred to in point 1.

3.5 Implementing and ensuring the effectiveness of the security measures adopted to protect the data stored and transmitted through SFC2021.

3.6 Updating and reviewing annually the SFC IT security policy and the relevant national, regional and local IT security policies in the event of technological changes, the identification of new threats or other relevant developments.

ANNEX XIV

Template for the description of the management and control system – Article 63(9)

1. GENERAL

1.1. Information submitted by:

- Member State:
- Title of the programme(s) and CCI number(s): (all programmes covered by the managing authority where there is a common management and control system):
- Name and e-mail of main contact point: (body responsible for the description):

1.2. The information provided describes the situation on: (dd/mm/yy)

1.3. System structure (general information and flowchart showing the organisational relationship between the authorities/bodies involved in the management and control system)

1.3.1. Managing authority (Name, address and contact point in the managing authority):

1.3.2. Intermediate bodies (Name, address and contact points in the intermediate bodies).

1.3.3. The body carrying out the accounting function (Name, address and contact points in the managing authority or the programme authority carrying out the accounting function)

1.3.4. Indicate how the principle of separation of functions between and within the programme authorities is respected.

2. MANAGING AUTHORITY

2.1. Managing authority – description of the organisation and the procedures related to its main functions and tasks as provided for in Articles 66 to 69

2.1.1. The status of the managing authority (national, regional or local public body or private body) and the body of which it is part.

2.1.2. Specification of the functions and tasks carried out directly by the managing authority.

2.1.3. Where applicable, specification per intermediate body of each of the functions⁹ and tasks delegated by the managing authority, identification of the intermediate bodies and the form of the delegation. Reference should be made to relevant documents (written agreements).

2.1.4 Procedures for the supervision of the functions and tasks delegated by the managing authority, **if any**.

2.1.5. Framework to ensure that an appropriate risk management exercise is conducted when necessary, and in particular in the event of major modifications to the management and control system.

~~2.2. Description of the organisation and the procedures related to the functions and tasks of the managing authority¹⁰~~

~~2.2.1 Description of the functions, including the accounting function, and tasks carried out by the managing authority:~~

~~2.2.2 Description of how the work under the different functions, including the accounting function, is organised, what procedures apply, what functions if any are delegated, how these are supervised, etc.~~

~~2.2.3~~**1.6** Organisation chart of the managing authority and information on its relationship with any other bodies or divisions (internal or external) that carry out functions and tasks as provided for in Articles 66 to 69.

~~2.2.4~~**1.7** Indication of planned resources to be allocated in relation to the different functions of the managing authority (including information on any planned outsourcing and its scope, where appropriate).

⁹ ~~Including the accounting function for the AMIF, ISF and IMBF funds as it falls under the responsibility of the managing authority according to Article 66(3)~~

¹⁰ ~~Including the accounting function for the AMIF, ISF and IMBF funds as it falls under the responsibility of the managing authority according to Article 66(3)~~

3. BODY CARRYING OUT THE ACCOUNTING FUNCTION

3.1 Status and description of the organisation and the procedures related to the functions of the body carrying out the accounting function

3.1.1 The status of the body carrying out the accounting function (national, regional or local public or private body) and the body of which it is part, where relevant.

3.1.2 Description of the functions and tasks carried out by the body carrying out the accounting function as set out in Article 70.

3.1.2 Description of how the work is organised (workflows, processes, internal divisions), what procedures apply and when, how these are supervised, etc.

3.1.3 Indication of planned resources to be allocated in relation to the different accounting tasks.

4. ELECTRONIC SYSTEM

4.1. Description of the electronic system or systems including a flowchart (central or common network system or decentralised system with links between the systems) for:

4.1.1. Recording and storing, in a computerised form data on each operation, including where appropriate data on individual participants and a breakdown of data on indicators when provided for in the Regulation.

4.1.2. Ensuring that accounting records **or codes** for each operation are recorded and stored, and that those records **or codes** support the data required for drawing up payment applications and of the accounts;

4.1.3. Maintaining accounting records **or keeping separate accounting codes** of expenditure declared to the Commission and the corresponding public contribution paid to beneficiaries;

4.1.4. Recording all amounts ~~deducted~~ **withdrawn** during the accounting year **as set out in Article 92(3)(b)** and **deducted** from the accounts as set out in Article 92(5) and the reasons for these **withdrawals**/deductions;

4.1.5. Indicating whether the systems are functioning effectively and can reliably record the data mentioned on the date where this description is compiled as set out in Point 1.2 above;

4.1.6. Describing the procedures to ensure the electronic systems' security, integrity and confidentiality

ANNEX XV

Template for the management declaration – Article 68(1)(f)

I/We, the undersigned (*name(s), first name(s), title(s) or function(s)*), Head of the managing authority for the programme (*name of the ~~operational~~ programme, CCI*)

based on the implementation of the (*name of programme*) during the accounting year ended 30 June (*year*), based on my/our own judgment and on all information available to me/us at the date of the accounts submitted to the Commission, including the results from management verifications carried out in accordance with Article 68 of Regulation (EU) No xx/xx and from audits in relation to the expenditure included in the payment applications submitted to the Commission in respect of the accounting year ended 30 June ... (*year*),

and taking into account my/our obligations under Regulation (EU) xx/xx

hereby declare that:

(a) the information in the accounts is properly presented, complete and accurate in accordance with Article 92 of Regulation (EU) No XX,

(b) the expenditure entered in the accounts complies with applicable law and was used for its intended purpose,

I/We confirm that irregularities identified in the final audit and control reports in relation to the accounting year have been appropriately treated in the accounts, in particular to comply with Article 92 for submitting accounts ~~providing assurance that irregularities are below the 2% materiality level.~~

I/We also confirm that expenditure which is subject to an ongoing assessment of its legality and regularity has been excluded from the accounts pending conclusion of the assessment, for possible inclusion in an ~~interim~~ payment application in a subsequent accounting year.

Furthermore, I/we confirm the reliability of data relating to indicators, milestones and the progress of the programme.

I/we also confirm that effective and proportionate anti-fraud measures are in place and that these take account of the risks identified in that respect.

Finally, I/we confirm that I/we am/are not aware of any undisclosed **reputational** matter related to the implementation of the ~~operational programme which could be damaging to the reputation of the cohesion policy.~~

ANNEX XVI

Template for the audit opinion – Article 71(3)(a)

To the European Commission, Directorate-General

1. INTRODUCTION

I, the undersigned, representing the [name of the audit authority], independent in the sense of Article 65(2) of Regulation (EU) No [...] **[CPR]** ., have audited

- i) the accounts for the accounting year started on 1 July ... [year] and ended 30 June ... [year] ⁽¹⁾ and dated ... [date of the accounts submitted to the Commission] (hereafter ‘the accounts’),
- ii) the legality and regularity of the expenditure for which reimbursement has been requested from the Commission in reference to the accounting year (and included in the accounts), and
- iii) the functioning of the management and control system, and verified the management declaration in relation to the programme [name of programme, CCI number] (hereafter ‘the programme’),

in order to issue an audit opinion in accordance with Article 71(3)(a).

2. RESPONSIBILITIES OF THE MANAGING AUTHORITY

[name of the managing authority], identified as the managing authority of the programme, is responsible to ensure proper functioning of the management and control system in regard to the functions and tasks provided for in Articles 66 to ~~70~~**69**.

In addition, the [name of the managing authority or of the body carrying out the accounting function where relevant], is responsible to ~~ensure and declare~~ **confirm** the completeness, accuracy and veracity of the accounts, as required in Article 70 of Regulation (EU) No [...] **[CPR]** .

Moreover, in accordance with Article 68 of Regulation (EU) No [...] **[CPR]** it is the responsibility of the managing authority to confirm that the expenditure entered in the accounts is legal and regular and complies with applicable law.

3. RESPONSIBILITIES OF THE AUDIT AUTHORITY

As established by Article 71 of Regulation (EU) No [...].**[CPRI]**, my responsibility is to independently express an opinion on the completeness, accuracy veracity and of the accounts, whether expenditure for which reimbursement has been requested from the Commission and which is included in the accounts is legal and regular, and whether the management and control system put in place functions properly.

My responsibility is also to include in the opinion a statement as to whether the audit work puts in doubt the assertions made in the management declaration.

The audits in respect of the programme were carried out in accordance with the audit strategy and complied with internationally accepted audit standards. These standards require that the audit authority complies with ethical requirements, plans and performs the audit work in order to obtain reasonable assurance for the purpose of the audit opinion.

An audit involves performing procedures to obtain sufficient and appropriate evidence to support the opinion set out below. The procedures performed depend on the auditor's professional judgement, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those I believe are appropriate in the circumstances and are compliant with the requirements of Regulation (EU) No [...].**[CPRI]**.

I believe that the audit evidence gathered is sufficient and appropriate to provide the basis for my opinion, [*in case there is any scope limitation:*] except those which are mentioned in the paragraph 'Scope limitation'.

The summary of the **main** findings drawn from the audits in respect of the programme are reported in the attached annual control report in accordance with point (b) of Article 71(3) of Regulation (EU) No [...].**[CPRI]**.

4. SCOPE LIMITATION

Either

There were no limitations on the audit scope.

Or

The audit scope was limited by the following factors:

- (a) ...
- (b) ...
- (c)

*[**N.B.** Indicate any limitation on the audit scope¹, for example any lack of supporting documentation, cases under legal proceedings, and estimate under 'Qualified opinion' below, the amounts of expenditure and contribution the support from the Funds affected and the impact of the scope limitation on the audit opinion. Further explanations in this regard shall be provided in the annual control report, as appropriate.]*

¹ Including for purposes of the Interreg programmes that do not fall under the annual sample for audits of operations to be drawn by the Commission as set out in Article 48 of the ETC Regulation.

5. OPINION

Either

(Unqualified opinion)

In my opinion, and based on the audit work performed:

1) Accounts

(i) — the accounts give a true and fair view;

2) Legality and regularity of the expenditure included in the accounts

(ii) — expenditure included in the accounts is legal and regular²;

3) The management and control system in place as at the date of this audit opinion

— the management and control system functions properly

(iii) ~~the management and control system functions properly.~~

The audit work carried out does not put in doubt the assertions made in the management declaration.

Or

(Qualified opinion)

In my opinion, and based on the audit work performed,

² Except for the Interreg programmes that fall under the annual sample for audits of operation to be drawn by the Commission as envisaged in Article 48 of the ETC Regulation.

1) Accounts

— the accounts give a true and fair view [where the qualification applies to the accounts, the following text is added:] except in the following material aspects:.....

2) Legality and regularity of the expenditure included in the accounts

— the expenditure included in the accounts is legal and regular [where the qualification applies to the accounts, the following text is added:] except for the following aspects:....

The impact of the qualification is limited [or significant] and corresponds to (amount in EUR of the total amount of expenditure included in the accounts)

3) The management and control system in place as at the date of this audit opinion

—the management and control system put in place functions properly [where the qualification applies to the management and control system, the following text is added:] except for the following aspects:....

The impact of the qualification is limited [or significant] and corresponds to (amount in EUR of the total amount of expenditure included in the accounts).

The audit work carried out *does not put/puts* [delete as appropriate] in doubt the assertions made in the management declaration.

[Where the audit work carried out puts in doubt the assertions made in the management declaration, the audit authority shall disclose in this paragraph the aspects leading to this conclusion.]

Or

(Adverse opinion)

In my opinion, and based on the audit work performed:

- (i) the accounts *give/do not give* [delete as appropriate] a true and fair view; and/or
- (ii) the expenditure included in the accounts for which reimbursement has been requested from the Commission *is/is not* [delete as appropriate] legal and regular; and/or
- (iii) the management and control system put in place *functions/does not function* [delete as appropriate] properly.

This adverse opinion is based on the following aspects:

— in relation to material matters related to the accounts:

and/or [delete as appropriate]

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

and/or [delete as appropriate]

—in relation to material matters related to the functioning of the management and control system: ⁽⁶⁾

The audit work carried out puts in doubt the assertions made in the management declaration for the following aspects:

[The audit authority may also include emphasis of matter, not affecting its opinion, as established by internationally accepted auditing standards. A disclaimer of opinion can be envisaged in exceptional cases ⁽⁷⁾.]

Date:

Signature:

⁽²⁾ To be included in case of Interreg programmes.

⁽⁵⁾ In case the management and control system is affected, the body or bodies and the aspect(s) of their systems that did not comply with requirements and/or did not function properly shall be identified in the opinion, except where this information is already clearly disclosed in the annual control report and the opinion paragraph refers to the specific section(s) of this report where such information is disclosed.

⁽⁶⁾ Same remark as in previous footnote.

⁽⁷⁾ These exceptional cases should be related to unforeseeable, external factors outside the remit of the audit authority.

ANNEX XVII

Template for the annual control report – Article 71(3)(b)

1. Introduction

1.1 Identification of the audit authority and other bodies that have been involved in the preparation of the report.

1.2 Reference period (i.e. the accounting year).

1.3 Audit period (during which the audit work took place).

1.4 Identification of the programme(s) covered by the report and of its/their managing authority/ies. Where the report covers more than one programme or Fund, the information shall be broken down by programme and by Fund, identifying in each Section the information that is specific for the programme and/or the Fund.

1.5 A description of the steps taken to prepare the report and to draw up the corresponding audit opinion. ~~This Section should also cover information on the consistency checks by the audit authority on the management declaration.~~

Section 1.5 is to be adapted for Interreg programmes in order to describe the steps taken to prepare the report based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

2. Significant changes in management and control system(s)

2.1 Details of any major changes in the management and control systems related ~~with~~to the managing authority's responsibilities, in particular with respect to the delegation of functions to intermediate bodies, **to the body to which the accounting function has been entrusted** and confirmation of their compliance with Articles 66 to 70 and 75 based on the audit work carried out by the audit authority.

2.2 Information on the application of enhanced proportionate arrangements pursuant to Articles 77 to 79.

3. Changes to the audit strategy

3.1 Details of any changes made to the audit strategy and related explanations. In particular, indicate any change to the sampling method used for the audit of operations (see Section 5 below) and whether the strategy was subject to changes due to the application of enhanced proportionate arrangements pursuant to Articles 77 to 79 of the Regulation.

3.2 Section 1 above is to be adapted for Interreg programmes in order to describe changes to the audit strategy based on the specific rules on audits of operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

4. System audits (where applicable¹)

~~This Section applies for audit authorities that do not apply the enhanced proportionate arrangements for the accounting year in question:~~

4.1 Details of the bodies (including the audit authority) that have carried out audits on the proper functioning of the management and control system of the programme - hereafter 'system audits'.

4.2 A description of the basis for the audits carried out, including a reference to the audit strategy applicable and more particularly, to the risk assessment methodology and the results that led to establishing the audit plan for system audits. If the risk assessment has been updated, this should be described in Section 3 above covering the changes in the audit strategy.

4.3 In relation to the table in Section 9.1 below, a description of the main findings and conclusions drawn from system audits, including the audits targeted at specific thematic areas.

4.4 Indications as to whether any irregularities identified were considered to be of a systemic character, details of the measures taken, including a quantification of the irregular expenditure and any related financial corrections made, in accordance with Article 71(3)(b) and 97 of the Regulation.

¹

Council position: This section is voluntary for programmes that fall under the 'enhanced proportionate arrangements' for the accounting year in question.

4.5 Information on the follow up of audit recommendations from system audits from previous accounting years.

4.6 A description of irregularities or deficiencies specific to financial instruments or other types of expenditure or costs covered by particular rules (e.g. State aid, public procurement, simplified cost options, financing not linked to costs), detected during system audits and of the follow up given by the managing authority to remedy these irregularities or deficiencies.

4.7 Level of assurance obtained following the system audits (low/average/high) and a justification.

5. Audits of operations

Sections 5.1 to 5.10 below are to be adapted for Interreg programmes in order to describe the steps taken to prepare the report based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

5.1 Identification of the bodies (including the audit authority) that carried out the audits of operations (as envisaged in Article 73).

5.2 A description of the sampling methodology applied and information whether the methodology is in accordance with the audit strategy.

5.3 An indication of the sampling parameters used and other information for statistical or non-statistical sampling and procedures, as well as an explanation of the underlying calculations and professional judgement applied. The sampling parameters information should include: materiality level, confidence level, sampling unit, expected error rate, sampling interval, standard deviation, population value, population size, sample size, information on stratification. The underlying calculations for sample selection, total error rate and residual error rate in Section 9.3 below, in a format permitting an understanding of the basic steps taken, in accordance with the specific sampling method used.

5.4 A reconciliation between the amounts included in the accounts, as well as the amounts declared in ~~interim~~ payment applications during the accounting year and the population from which the random sample was drawn (column 'A' of table in Section 9.2 below). Reconciling items include negative sampling units where financial corrections have been made.

5.5 Where there are negative ~~items~~ sampling units, confirmation that they have been treated as a separate population. Analysis of the principal results of the audits of these units, namely

focusing on verifying whether the decisions to apply financial corrections (taken by the Member State or by the Commission) have been registered in the accounts as withdrawals.

5.6 Where a non-statistical sampling method is used, specify the reasons for using the method, the percentage of sampling units covered by audits, the steps taken to ensure randomness of the sample bearing in mind that the sample has to be representative.

In addition, define the steps taken to ensure a sufficient size of the sample, enabling the audit authority to draw up a valid audit opinion. A total (projected) error rate should also be calculated where non-statistical sampling method has been used.

5.7 Analysis of the main findings of the audits of operations, describing:

- (1) the number of ~~sample items~~ sampling units audited, the respective amount;
- (2) the type of error by sampling unit²,
- (3) the nature of errors found³
- (4) the stratum⁴ error rate and corresponding serious deficiencies or irregularities the upper limit of the error rate, root causes, corrective measures proposed (including those intending to improve the management and control systems) and the impact on the audit opinion.

Further explanations on the data presented in Sections 9.2 and 9.3 below shall be provided, in particular concerning the total error rate.

5.8 Details of any financial corrections relating to the accounting year and implemented by the managing authority before submitting the accounts to the Commission, and as a consequence of the audits of operations, including flat rate or extrapolated corrections leading to a reduction to 2% of the residual error rate of the expenditure included in the accounts pursuant to Article 92.

5.9 Comparison of the total error rate and the residual error rate (as shown in Section 9.2 below) with the materiality level of 2%, in order to ascertain if the population is materially misstated and the impact on the audit opinion.

5.10 Details of whether any irregularities identified were considered to be systemic in nature, and the measures taken, including a quantification of the irregular expenditure and any related financial corrections.

² Random, systemic, anomalous

³ For instance: eligibility, public procurement, State aid

⁴ The stratum error rate is to be disclosed where stratification was applied, covering sub-populations with similar characteristics such as operations consisting of financial contributions from a programme to financial instruments, high-value items, Funds (in case of multi-Fund programmes).

5.11 Information on the follow-up of audits of operations carried out in respect of the common sample for Interreg programmes based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

5.12 Information on the follow-up of audits of operations carried out for previous accounting years, in particular on serious deficiencies of systemic nature.

5.13 A table following the typology of **categorising** errors ~~that may have been agreed with the Commission~~ **identified by type**.

5.14 Conclusions drawn from the main findings of the audits of operations with regard to the proper functioning of the management and control system.

Section 5.14 is to be adapted for Interreg programmes in order to describe the steps taken to draw the conclusions based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

6. Audits of accounts

6.1 Identification of the authorities/bodies that have carried out audits of accounts.

6.2 Description of audit approach used to verify that the accounts are complete, accurate and true. This shall include a reference to the audit work carried out in the context of system audits, audits of operations with relevance for the assurance on the accounts and additional verifications to be carried over the draft accounts before these are sent to the Commission.

6.3 Conclusions drawn from the audits in relation to the completeness, accuracy and veracity of the accounts, including an indication on the corresponding financial corrections made and reflected in the accounts as a follow-up to such conclusions.

6.4 Indication of whether any irregularities identified were considered to be systemic in nature, and of the measures taken.

7. Other information

7.1 Audit authority's assessment of the cases of suspicions of fraud detected in the context of their audits (and of the cases reported by other national or EU bodies and related to operations audited by the audit authority), together with the measures taken. Information on number of cases, gravity, and the amounts affected, if known.

7.2 Subsequent events occurred after the end of the accounting year and before the transmission of the annual control report to the Commission and considered when establishing the level of assurance and opinion by the audit authority.

8. Overall level of assurance

8.1 Indication of the overall level of assurance on the proper functioning of the management and control system, and an explanation of how the level was obtained from the combination of the results of the system audits and audits of operations. Where relevant, the audit authority shall take also account of the results of other national or Union audit work carried out.

8.2 Assessment of any mitigating actions not linked to financial corrections that were implemented, financial corrections implemented and an assessment of the need for any additional corrective measures, both from the perspective of improvements of the management and control systems and of the impact on the EU budget-.

9. ANNEXES TO THE ANNUAL CONTROL REPORT

9.1 Results of system audits.

Audited Entity	Fund (Multi-funds programme)	Title of the audit	Date of the final audit report	Programme: [CCI and Name of Programme]										Overall assessment (category 1, 2, 3, 4) [as defined in Table 2 - Annex X to the Regulation]	Comments								
				Key requirements (as applicable) [as defined in Table 1- Annex X to the Regulation]	KR 1	KR 2	KR 3	KR 4	KR 5	KR 6	KR 7	KR 8	KR 9			KR 10							
MA																							
IB(s)																							
Accounting Function (if not performed by the MA)																							

Note: The blank parts in the table above refer to key requirements that are not applicable to the audited entity.

9.2 Results of audits of operations

Fund	Programme number	Programme title	A Amount in Euros corresponding to the population from which the sample was drawn (7)	B Expenditure in reference to the accounting year audited for the random sample		C Amount of irregular expenditure in random sample	D Total error rate (8)	E Corrections implemented as a result of the total error rate	F Residual total error rate $(F = \frac{(D * A)}{E})$	G Other expenditure audited (9)	H Amount of irregular expenditure in other expenditure audited
				Amount (10)	% (11)						

(1) As defined in Article 2 (29) of the Regulation.

(2) Random, systemic, anomalous.

(3) For instance: eligibility, public procurement, State aid.

(4) The stratum error rate is to be disclosed where stratification was applied, covering sub-populations with similar characteristics such as operations consisting of financial contributions from a programme to financial instruments, high-value items, Funds (in case of multi-Fund programmes).

(5) Total errors minus corrections referred to in point 5.8 above, divided by the total population.

(6) The overall level of assurance shall correspond to one of the four categories defined in Table 2 of Annex X to the Regulation.

(7) Column 'A' shall refer to the **positive** population from which the random sample was drawn, i.e. total amount of eligible expenditure entered into the accounting system of the managing authority/accounting function which has been included in payment applications submitted to the Commission less negative sampling units if any. Where applicable, explanations shall be provided in section 5.4 above.

- (⁸) The total error rate is calculated before any financial corrections are applied in relation to the audited sample or the population from which the random sample was drawn. Where the random sample covers more than one Fund or programme, the total error rate (calculated) presented in column 'D' concerns the whole population. Where stratification is used, further information by stratum shall be provided in section 5.7 above.
- (⁹) Column 'G' shall refer to expenditure audited in the context of a complementary sample.
- (¹⁰) Amount of expenditure audited (in case sub-sampling is applied) only the amount of the expenditure items effectively audited, shall be included in this column).
- (¹¹) Percentage of expenditure audited in relation to the population.

9.3 Calculations underlying the random sample selection, total error rate and total residual error rate

ANNEX XVII bis

Model for the annual audit report – Article 75(4)

1. Introduction

- 1.1. Identification of the external audit firm that has been involved in preparing the report.
- 1.2. Reference period (e.g. 01 July N-1 to 30 June N).
- 1.3 Identification of the financial instrument(s)/mandate(s) and programme(s) covered by the audit report. Identification of the funding agreement to which the report relates to (the ‘Funding agreement’).

2. Audit of internal control systems applied by the EIB/EIF or other international financial institutions

Results of the external audit of the internal control system of the EIB or other international financial institutions (IFIs), in which a Member State is a shareholder, assessing the set-up and effectiveness of this internal control system and covering the following elements:

- 2.1 Mandate acceptance process.
- 2.2. Process for the appraisal and selection of financial intermediaries: formal and quality assessment.
- 2.3 Process for the approval of transactions with financial intermediaries and signature of relevant funding agreements.
2. 4 Processes for the monitoring of financial intermediaries relating to:
 - 2.4.1 reporting by financial intermediaries;
 - 2.4.2 maintenance of records;
 - 2.4.3 disbursements to final recipients;
 - 2.4.4 eligibility of support to final recipients;
 - 2.4.5 management fees and costs charged by the financial intermediaries;
 - 2.4.6 visibility, transparency and communication requirements;
 - 2.4.7 implementation of State aid requirements by the financial intermediaries;
 - 2.4.8 differentiated treatment of investors, where relevant;
 - 2.4.9 compliance with applicable Union law related to money laundering, terrorism financing, tax avoidance, tax fraud or tax evasion.
- 2.5 Systems for the processing of payments received from the managing authority.
- 2.6 Systems for the calculation and payment of amounts related to management costs and fees.
- 2.7 Systems for the processing of payments to financial intermediaries.

2.8 Systems for the processing of interest and other gains generated by support from the Funds to financial instruments.

For points 2.1, 2.2 and 2.3 above, following the submission of the first annual audit report information only on the updates or changes to the procedures or arrangements in place need to be provided.

2.9 For the annual audit report concerning the final accounting year information on the following elements shall be covered in addition to those of points 2.1 to 2.8:

2.9.1 Use of differentiated treatment of investors;

2.9.2 Achieved multiplier ratio compared to the agreed multiplier ratio in the guarantee agreements for financial instruments delivering guarantees;

2.9.3 Use of interest and other gains attributable to the support from the Funds paid to financial instruments in line with Article 54;

2.9.4 Use of resources paid back to financial instruments, which are attributable to the support from the Funds, until the end of the eligibility period and arrangements put in place for the use of those resources after the end of the eligibility period in line with Article 56.

3. Audit conclusions

3.1. Conclusion as to whether the external audit firm can provide reasonable assurance on the set-up and effectiveness of the internal control system put in place by the EIB or other IFIs, in which a Member State is a shareholder, in accordance with the applicable rules, as per the elements referred to in section 2.

3.2. Findings and recommendations resulting from the audit work carried out.

Points 3.1 and 3.2 shall be based on the results of the audit work referred to in section 2 and where relevant, take account of the results of other national or Union audit work carried out in relation to the same body implementing financial instruments and/or to the same mandate for financial instruments.

ANNEX XVIII

Template for the audit strategy – Article 72

1. INTRODUCTION

- (a) Identification of the programme(s) (title(s) and CCI(s) numbers⁽¹⁾), Funds and period covered by the audit strategy.
- (b) Identification of the audit authority responsible for drawing up, monitoring and updating the audit strategy and of any other bodies that have contributed to this document.
- (c) Reference to the status of the audit authority (national, regional or local public body) and the body in which it is located.
- (d) Reference to the mission statement, audit charter or national legislation (where applicable) setting out the functions and responsibilities of the audit authority and other bodies carrying out audits under its responsibility.
- (e) Confirmation by the audit authority that the bodies carrying out audits have the requisite functional and organisational independence.

2. RISK ASSESSMENT

- (a) explanation of the risk assessment method followed; and
- (b) internal procedures for updating the risk assessment.

3. METHODOLOGY

3.1. Overview

(a) Reference to the internationally accepted audit standards that the audit authority will apply for its audit work.

(b) Information on how the audit authority will obtain its assurance with regard to programmes in the standard management and control system and for programmes with enhanced proportionated arrangements (description of main building blocks - types of audits and their scope).

(c) Reference to the procedures in place for drawing up the annual control report and audit opinion to be submitted to the Commission in accordance with Articles 71(3) of the Regulation with the necessary exceptions for Interreg programmes based on the specific rules on audits on operations applicable to Interreg programmes as set out in Article 48 of Regulation EU No [ETC Regulation].

(d) Reference to audit manuals or procedures containing the description of the main steps of the audit work, including the classification treatment of the errors detected in the preparation of the annual control report to be submitted to the Commission in accordance with Article 71(3)(b) of the Regulation.

(e) For Interreg programmes, reference to specific audit arrangements and explanation on how the audit authority intends to ensure cooperation with the Commission regarding the audits of operations under the common Interreg sample to be drawn by the Commission set out in Article 48 of Regulation EU No [ETC Regulation].

(f) For Interreg programmes, when additional audit work may be required as set out in Article 48 of Regulation EU No [ETC Regulation] (reference to specific audit arrangements in that respect and to the follow up of that additional audit work).

3.2. Audits on the proper functioning of management and control systems (system audits)

Identification of the bodies/structures to be audited, as well as the relevant key requirements in the context of system audits. The list should include any bodies that have been appointed in the last twelve months.

Where applicable, reference to the audit body on which the audit authority relies to perform these audits.

Indication of any system audits targeted at specific thematic areas or bodies, such as:

(a) quality and quantity of the administrative and on-the-spot management verifications in respect of **applicable law such as** public procurement rules, State aid rules, **or** environmental requirements ~~and other applicable law;~~

(b) quality of project selection and of management verifications at the level of the managing authority or intermediate body;

(c) set-up and implementation of financial instruments at the level of the bodies implementing financial instruments;

(d) functioning and security of electronic systems, and their ~~interoperability~~ **connection** with the electronic data exchange system of the Commission.

(e) reliability of data related to targets and milestones and on the progress of the programme in achieving its objectives provided by the managing authority.

(f) financial corrections (and deductions from the accounts);

g) implementation of effective and proportionate anti-fraud measures underpinned by a fraud risk assessment.

3.3. Audits of operations

3.3.1 For all programmes except Interreg programmes

(a) Description of (or reference to internal document specifying) the sampling methodology to be used in line with Article 73 of the Regulation (and other specific procedures in place for audits of operations, namely related to the classification and treatment of the errors detected, including suspected fraud).

(b) A separate description should be proposed for years when the Member States chooses to apply the enhanced proportionate system for one or more programmes as set out in Article 77 of the Regulation.

~~3.4.~~ Audits of operations for ~~3.3.2-For~~ Interreg programmes

(a) Description of (or reference to internal document specifying) the treatment of findings and errors to be used in line with Article 48(1) of Regulation EU No [ETC Regulation] and other specific procedures in place for audits of operations, namely related to the common Interreg sample to be drawn up by the Commission each year.

(b) A separate description should be proposed for years when the common sample for audits of operations for Interreg programmes does not include operations or sampling units from of the programme in question- **and when the audit authority carries out a sampling exercise in line with Article 48(10) of Regulation EU No [ETC Regulation].**

In this case, there should be a description of the sampling methodology to be used by the audit authority and other specific procedures in place for audits of operations, namely related to the classification and treatment of the errors detected, etc.

3.54. Audits of the accounts

Description of the audit approach for audits of accounts.

3.65. Verification of the management declaration

Reference to the internal procedures setting out the work involved in the verification of the **assertions in the** management declaration as drawn up by the managing authority, for purposes of the audit opinion.

4. AUDIT WORK PLANNED

(a) Description and justification of the audit priorities and objectives in relation to the current accounting year and the two subsequent accounting years, together with an explanation of the linkage of the risk assessment results to the audit work planned.

(b) An indicative schedule of audit assignments system audits, including audits targeted to specific thematic areas, in relation to the current accounting year and the two subsequent accounting years ~~for system audits (including audits targeted to specific thematic areas)~~,² as follows:

Authorities/Bodies or specific thematic areas to be audited	CCI	Programme Title	Body responsible for auditing	Result of risk assessment	20xx Audit objective and scope	20xx Audit objective and scope	20xx Audit objective and scope

5. RESOURCES

(a) Organisation chart of the audit authority.

(b) Indication of planned resources to be allocated in relation to the current accounting year and the two subsequent accounting years (including information on any foreseen outsourcing and its scope, where appropriate).

⁽¹⁾ Indicate the programmes covered by a common management and control system, in case a single audit strategy is prepared for several programmes

Common Provisions Regulation - Block 6 - Annexes

- No EP amendments on these Annexes
- In green, bold and italics the *Council amendments*
- **Additional changes by the Commission in yellow, bold and underlined**

ANNEX XIX

Template for payment applications – Article 85(3)

PAYMENT APPLICATION

EUROPEAN COMMISSION

*Fund concerned*¹⁷:

<type="S" input="S" >¹⁸

Commission reference (CCI):

<type="S" input="S">

Name of programme:

<type="S" input="G">

Commission Decision:

<type="S" input="G">

Date of Commission Decision:

<type="D" input="G">

Payment application number:

<type="N" input="G">

Date of submission of the payment application:

<type="D" input="G">

National reference (optional):

<type="S" maxlength="250"
input="M">

¹⁷ If a programme concerns more than one fund, a payment application should be sent separately for each fund.

¹⁸ Legends:

type: N=Number, D=Date, S=String, C=Checkbox, P=Percentage, B=Boolean, Cu=Currency
input: M=Manual, S=Selection, G=Generated by system

According to Article 85 of Regulation (EU) No 2018/yyyy [CPR], this payment application refers to the accounting year:

From¹⁹

<type="D" input="G">

until:

<type="D" input="G">

¹⁹ First day of the accounting year, automatically encoded by the electronic system.

Expenditure broken down by priority and, where relevant, by category of regions as entered into the accounts of the body carrying out the accounting function

(Including programme contributions paid to financial instruments (Article 86 of the Regulation))

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Priority	Calculation basis (public or total) ²⁰	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with the meaning of Article 85(3)(a) and 85(4)(c)	Total amount of Union contribution pursuant to Article 85(4)(a) and (b)	Amount for technical assistance in accordance with the meaning of Article 85(3)(b)	Total amount of public contribution paid made or to be paid made in accordance with the meaning of Article 85(3)(c)
	(A)	(B)	(B bis)	(C)	(D)
Priority 1					
Less developed regions	<type="S" input="G"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="S" input="G"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

²⁰ For the ~~EMFFEMFAF~~ the co-financing applies only on "Total eligible public expenditure". Therefore, in case of ~~EMFFEMFAF~~, the calculation base in this template will automatically be adjusted to "Public".

More developed regions	<type="S" input="G" >	<type="Cu" input="M">	<u><type="Cu" input="M"></u>	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and <u>Northern sparsely populated regions</u>	<type="S" input="G" >	<type="Cu" input="M">	<u><type="Cu" input="M"></u>	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="S" input="G" >	<type="Cu" input="M">		<type="Cu" input="M">	<type="Cu" input="M">
Priority 2					
Less developed regions	<type="S" input="G" >	<type="Cu" input="M">	<u><type="Cu" input="M"></u>	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="S" input="G" >	<type="Cu" input="M">	<u><type="Cu" input="M"></u>	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="S" input="G" >	<type="Cu" input="M">	<u><type="Cu" input="M"></u>	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and <u>Northern sparsely populated regions</u>	<type="S" input="G" >	<type="Cu" input="M">	<u><type="Cu" input="M"></u>	<type="Cu" input="M">	<type="Cu" input="M">

Northern sparsely populated regions	<type="S" input="G" >	<type="Cu" input="M" >		<type="Cu" input="M" >	<type="Cu" input="M" >
Priority 3					
Less developed regions	<type="S" input="G" >	<type="Cu" input="M" >	<u><type="Cu" input="M" ></u>	<type="Cu" input="M" >	<type="Cu" input="M" >
Transition regions	<type="S" input="G" >	<type="Cu" input="M" >	<u><type="Cu" input="M" ></u>	<type="Cu" input="M" >	<type="Cu" input="M" >
More developed regions	<type="S" input="G" >	<type="Cu" input="M" >	<u><type="Cu" input="M" ></u>	<type="Cu" input="M" >	<type="Cu" input="M" >
Outermost regions and <u>Northern sparsely populated regions</u>	<type="S" input="G" >	<type="Cu" input="M" >	<u><type="Cu" input="M" ></u>	<type="Cu" input="M" >	<type="Cu" input="M" >
Northern sparsely populated regions	<type="S" input="G" >	<type="Cu" input="M" >		<type="Cu" input="M" >	<type="Cu" input="M" >
Grand Total		<type="Cu" input="G" >	<u><type="Cu" input="G" ></u>	<type="Cu" input="G" >	<type="Cu" input="G" >

OR

Expenditure broken down by specific objective as entered into the accounts of the managing authority

Applicable for AMIF/ISF and BMVI Funds only

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Specific Objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with the meaning of Article 85(3)(a) and 85(4)(c)	Total amount of Union contribution pursuant to Article 85(4)(a) and (b)	Total amount of public expenditure ##### contribution made or to be made in accordance with implementing operations the meaning of Article 85(3)(c)
	(A)	(B)	(B bis)	(C)
Specific objective 1				
Type of actions not Reference to Actions co-financed in line with Article 8(1) of AMIF/ISF Regulation/ or Article 11(1) of BMVI Regulation/ or Article	<type="S" input="G"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<p>12(1) of AMIF Regulation</p> <p>Type of actions no 2 Reference to Actions co-financed in line with Article 11(2) of AMIF ISF <u>Regulation</u> or <u>Article 11(2) of</u> BMVI Regulation or Article 12(2) of AMIF Regulation</p>	<p><type="S" input="G"> ></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>
<p>Type of actions no 3 Reference to Actions co-financed in line with Article 11(3) and 8(4) of AMIF ISF <u>Regulation</u> or <u>Article 11(3) of</u> BMVI Regulation or Article 12(3) of AMIF Regulation</p>	<p><type="S" input="G"> ></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>
<p>Type of actions no 4 Reference to Article 14 and 15 of AMIF Regulation Actions co-financed in line with Article 11(4) of ISF Regulation or <u>Article 11(4) of</u> BMVI Regulation</p>	<p><type="S" input="G"> ></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>

<i>(excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</i>					
<i>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</i>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</i>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with Article 16 of AMF Regulation</i>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with 17 of AMF Regulation</i>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2					

<p>Type of actions no 1 Reference to Actions co-financed in line with Article 8(1) of of AMIF/ASF <u>Regulation</u> or <u>Article 11(1) of</u> BMVI Regulation 7 or Article 12(1) of <u>AMIF Regulation</u></p>	<p><type="S" input="G" ></p>	<p><type="Cu" input="M"></p>	<p><u><type="Cu" input="M"></u></p>	<p><type="Cu" input="M"></p>
<p>Type of actions no 2 Reference to Actions co-financed in line with Article 8(1) of of AMIF/ASF <u>Regulation</u> or <u>Article 11(2) of</u> BMVI Regulation 7 or Article 12(2) of <u>AMIF Regulation</u></p>	<p><type="S" input="G" ></p>	<p><type="Cu" input="M"></p>	<p><u><type="Cu" input="M"></u></p>	<p><type="Cu" input="M"></p>
<p>Type of actions no 3 Reference to Actions co-financed in line with Article 8(1) of and 8(4) of of AMIF/ASF <u>Regulation</u> or <u>Article 11(3) of</u> BMVI Regulation 7 or Article 12(3) of <u>AMIF Regulation</u></p>	<p><type="S" input="G" ></p>	<p><type="Cu" input="M"></p>	<p><u><type="Cu" input="M"></u></p>	<p><type="Cu" input="M"></p>

<p><i>Actions co-financed in line with Article 11(4) of ISF Regulation or BMVI Regulation</i></p>	<p><type="S" input="G"></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>
<p><i>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</i></p>	<p><type="S" input="G"></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>
<p>Specific objective 3</p>				
<p>Type of actions co-financed in line with Article 11(1) of AMIF Regulation or Article 12(1) of AMIF Regulation</p>	<p><type="S" input="G"></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>
<p>Type of actions co-financed in line with Article 11(2) of AMIF Regulation or Article 12(2) of AMIF Regulation</p>	<p><type="S" input="G"></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p>

<u>Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation</u>	<type="S" input="S"> <type="G" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Type of actions to <u>Actions co-financed in line with Article 11(4) of AMIF/ISF/BMFF Regulation or Article 12(4) of AMIF Regulation</u>	<type="S" input="S"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total <u>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation</u>	<type="S" input="S"> <type="G" input="G">	<type="Cu" input="GM">	<type="Cu" input="M">	<type="Cu" input="GM">
<u>Specific objective 4 (AMIF)</u>				
<u>Actions co-financed in line with Article 12(1) of AMIF Regulation</u>	<type="S" input="S"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 12(2) of AMIF Regulation</u>	<type="S" input="S"> >	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<u>Actions co-financed in line with Article 12(3) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 12(4) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line Article 12(5) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 16 of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 17 of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance specific objective				
Technical assistance in the meaning of Article 85(3)(b)		<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in the meaning of Article 32	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total		<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (the Cohesion Fund, JTF ETC, EMFFEMFAF if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Priority	Calculation basis (public or total) (A)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in <u>accordance with the meaning of Article 85(3)(a) and 85(4)(c)</u> (B)	<u>Total amount of Union contribution pursuant to Article 85(4)(a) and (b) (B bis)</u>	Amount for technical assistance in <u>accordance with the meaning of Article 85(3)(b) (C)</u>	Total amount of public contribution made or to be made in <u>accordance with the meaning of Article 85(3)(c) (D)(€)</u>
Priority 1	<type='S' input='C'>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type='S' input='C'>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Priority 3	<type='S' input='C'>	<type="Cu" input="M">	<u><type="Cu" input="M"></u>	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<u><type="Cu"</u> " <u>input="G"</u> ≈	<type="Cu" input="G">	<u><type="Cu" input="G"></u>	<type="Cu" input="G">	<type="Cu" input="G">

DECLARATION

By validating this payment application the accounting function/managing authority requests the payment of the amounts as mentioned below.

Representing the body responsible for the accounting function:

<type="S" input="G">

Or

Representing the managing authority responsible for the accounting function:

PAYMENT APPLICATION

FUND	Less developed regions	Transition regions	More developed regions	Outermost regions and Northern sparsely populated regions
	(A)	(B)	(C)	(D)

<code><type="S"> input="G"></code>	<code><type="Cu"> input="G"></code>	<u><code><type="Cu"> input="G"></code></u>	<code><type="Cu"> input="G"></code>	<code><type="Cu"> input="G"></code>
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COMMENTS

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, **JTF**, ETC, ~~EMFF~~**EMFAF** if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

FUND	AMOUNT
<type="S" input="G">	<type="Cu" input="G">

Or

Applicable for AMIF/ISF and BMVI Funds

Fund		Amounts
<p><type="S" input="G"></p>	<p>Type of actions no 1 Reference to Actions co-financed in line with Article 811(1) of AMHF/ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation</p>	<p><type="Cu" input="G"></p>
<p><type="S" input="G"></p>	<p>Type of actions no 2 Reference to Actions co-financed in line with Article 811(2) of AMHF/ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation</p>	<p><type="Cu" input="G"></p>
<p><type="S" input="G"></p>	<p>Type of actions no 3 Reference to Actions co-financed in line with Article 811(3) and 8(4) of AMHF/ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation</p>	<p><type="Cu" input="G"></p>
<p><type="S" input="G"></p>	<p>Type of actions no 4 Reference to Article 14 and 15 of AMHF Regulation Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special</p>	<p><type="Cu" input="G"></p>

	<i>Transit Scheme) or Article 12(4) of AMIF Regulation</i>	
<u><type="S" input="G"></u>	<i>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</i>	<type="Cu" input="G">
<u><type="S" input="G"></u>	<i>Actions co-financed in line with Article 11(5) of ISF or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</i>	<type="Cu" input="G">
<u><type="S" input="G"></u>	<i>Actions co-financed in line with Article 16 of AMIF Regulation</i>	<type="Cu" input="G">
<u><type="S" input="G"></u>	<i>Actions co-financed in line with 17 of AMIF Regulation</i>	<type="Cu" input="G">
<u><type="S" input="G"></u>	<i>Technical assistance in accordance with the meaning of Article 85(3)(b)</i>	<type="Cu" input="G">
<u><type="S" input="G"></u>	<i>Technical assistance in accordance with the meaning of Article 32</i>	<type="Cu" input="G">

COMMENTS

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The payment will be made on the following bank account:

Designated B body <u>identified</u>	<type="S" maxlength="150" input="G">
Bank	<type="S" maxlength="150" input="G">
BIC	<type="S" maxlength="11" input="G">
Bank account IBAN	<type="S" maxlength="34" input="G">
Holder of account (where not the same as the designated body <u>identified</u>)	<type="S" maxlength="150" input="G">

Appendix 1: Information on programme contributions paid to financial instruments as referred to in Article 86 of the Regulation and included in the payment applications (cumulative from the start of the programme)

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 25305% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ²¹	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	<u>Total amount</u> of corresponding public contribution	Total amount of programme contributions paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86(2)(b)	<u>Total amount</u> of corresponding public contribution
Priority 1				
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

²¹ This amount shall not be included in the payment application.

Outermost regions <u>and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions <u>and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and <u>Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, ~~JTF~~, ETC, ~~EMFF~~, ~~ERDF~~, ~~ERDF~~ if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 25 <u>30</u> % of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)	Corresponding cleared amount as referred to in Article 86(3) ²²	
	(A)	(B)	
	(A)	(B)	
	(C)	(D)	
Priority	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of contributions pursuant to effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86(2)(b)
Priority 1	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

²² This amount shall not be included in the payment application.

Or

Applicable for AMIF/ISF and BMVI Funds

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 25-305% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ²³
	(A)	(B)	(C)
	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86(2)(b)
Specific objective 1			
Type of actions to <i>Reference to Actions co-financed in line with Article 81(1) of AMIF/ISF Regulation</i> or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

²³

This amount shall not be included in the payment application.

Specific objective 2						
Type of actions to Reference to Actions co-financed in line with Article 8(1) of AMIF/SF Regulation or Article 11(1) of BMVI Regulation or Article Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3						
Type of actions to Reference to Actions co-financed in line with Article 8(1) of AMIF/SF Regulation or Article 11(1) of BMVI Regulation or Article Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)						
to Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Appendix 1a: Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions (cumulative from the beginning of the programming period)

<u>Priority</u>	<u>Calculation basis (public or total)</u> ²⁴	<u>Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to non-fulfilled enabling conditions within the meaning of Article 11(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions</u>		<u>Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to fulfilled enabling conditions within the meaning of Article 11(5) or (6), or contributing to the fulfilment of enabling conditions</u> ²⁵	
		<u>Total</u>	<u>Public</u>	<u>Total</u>	<u>Public</u>
	(A)	(B)	(C)	(D)	(E)
<u>Priority 1</u>					
<u>Less developed regions</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Transition regions</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>More developed regions</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Outermost regions and Northern sparsely populated regions</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Priority 2</u>					

²⁴ For the EMFAF the co-financing applies only on "Total eligible public expenditure". Therefore, in case of EMFAF, the calculation base in this template will automatically be adjusted to "Public".

²⁵ Amounts in this column should be identical to the amounts in the first table of Annex XIX

<u>Less developed regions</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Transition regions</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>More developed regions</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Outermost regions and Northern sparsely populated regions</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Priority 3</u>						
<u>Less developed regions</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Transition regions</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>More developed regions</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Outermost regions and Northern sparsely populated regions</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Grand Total</u>		<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>

Appendix 1b: Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions (cumulative from the beginning of the programming period) for AMIF, ISF and BMVI

<u>Specific Objective</u>	<u>Calculation basis (public or total)</u>	<u>Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to non-fulfilled enabling conditions within the meaning of Article 11(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions</u>		<u>Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to fulfilled enabling conditions within the meaning of Article 11(5) or (6), or contributing to the fulfilment of enabling conditions²⁶</u>	
		<u>Total (B)</u>	<u>Public (C)</u>	<u>Total (D)</u>	<u>Public (E)</u>
<u>Specific objective 1</u>					
<u>Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

²⁶ Amounts in this column should be identical to the amounts in the first table of Annex XIX

<u>Actions co-financed in line with Article 11(3) ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Specific objective 2</u>					
<u>Actions co-financed in line with Article 11(1) of ISF-Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(2) of ISF-Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>

<u>Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Specific objective 3</u>					
<u>Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(2) of ISF-Regulation or Article 12(2) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(4) of ISF-Regulation or Article 12(4) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>

<u>Specific objective 4 (AMIF)</u>							
<u>Actions co-financed in line with Article 12(1) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 12(2) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 12(3) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 12(4) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line Article 12(5) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 16 of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 17 of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Technical assistance in accordance with Article 85(3)(b)</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Technical assistance in accordance with Article 32</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Grand Total</u>		<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>	<u><type="Cu" input="G"></u>

Appendix 2: Advances paid in the context of State aid (Article 85.4bis) and included in the payment applications (cumulative from the start of the programme)

<u>Priority</u>	<u>Total amount paid as advances²⁷</u>	<u>Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance</u>	<u>Amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>
<u>Priority 1</u>			
<u>Less developed regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Transition regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>More developed regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Outermost regions and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Priority 2</u>			
<u>Less developed regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Transition regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>More developed regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

²⁷ This amount is included in the Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As state aid is by nature public expenditure, this total amount is equal to public expenditure.

<u>Outermost regions and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Priority 3</u>			
<u>Less developed regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Transition regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>More developed regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Outermost regions and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Totals</u>			
<u>Less developed regions</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<u>Transition regions</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<u>More developed regions</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<u>Outermost regions and Northern sparsely populated regions</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<u>Grand Total</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

The model is automatically adjusted on basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, JTF, ETC, EMFAF) the table shall look as follows:

<u>Priority</u>	<u>Total amount paid as advances²⁸</u>	<u>Amount which has been covered by expenditure paid by beneficiaries within 3 years of the payment of the advance</u>	<u>Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed</u>
	(A)	(B)	(C)
<u>Priority 1</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Priority 2</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Priority 3</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Grand Total</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

²⁸ This amount is included in the Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As state aid is by nature public expenditure, this total amount is equal to public expenditure.

Or

Applicable for AMIF/ISF and BMVI Funds

<u>Priority</u>	<u>Total amount paid as advances²⁹</u>	<u>Amount which has been paid by beneficiaries within three years of the payment of the advance</u>	<u>Amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>
<u>Specific objective</u> <u>1</u>			
<u>Type of actions no</u> <u>1</u> <u>Reference</u> <u>to Actions co-</u> <u>financed in line</u> <u>with Article 81(1)</u> <u>of AMIF/ISF</u> <u>Regulation or</u> <u>Article 11(1) of</u> <u>BMVI</u> <u>Regulation or</u> <u>Article Article</u> <u>12(1) of AMIF</u> <u>Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

²⁹ This amount is included in the Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As state aid is by nature public expenditure, this total amount is equal to public expenditure.

<p><u>Specific objective</u> <u>2</u></p> <p>Type of actions not Reference Actions co- financed in line with Article 81(1) of AMIF/ISF Regulation or Article 11(1) of BMVI Regulation or Article Article 12(1) of AMIF Regulation</p>	<p><type="Cu" input="M"></p> <p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p> <p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p> <p><type="Cu" input="M"></p>
<p><u>Specific objective</u> <u>3</u></p> <p>Type of actions not Reference Actions co- financed in line with Article 81(1) of AMIF/ISF Regulation or Article 11(1) of BMVI Regulation or Article Article 12(1) of AMIF Regulation</p>	<p><type="Cu" input="M"></p> <p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p> <p><type="Cu" input="M"></p>	<p><type="Cu" input="M"></p> <p><type="Cu" input="M"></p>

<u>Specific objective 4 (AMIF)</u>				
<u>Actions co-financed in line with Article 12(1) of AMIF Regulation</u>				
<u>Grand Total</u>				<type="Cu" input="G">

ANNEX XX

Template for the accounts - Article 92(1)(a)

ACCOUNTS FOR ACCOUNTING YEAR

<type="D" – type="D" input="S">

EUROPEAN COMMISSION

*Fund concerned*³⁰:

<type="S" input="S" > 31

Commission reference (CCI):

<type="S" input="S">

Name of programme:

<type="S" input="G">

Commission Decision:

<type="S" input="G">

Date of Commission Decision:

<type="D" input="G">

Version of the accounts:

<type="S" input="G">

Date of submission of the accounts:

<type="D" input="G">

National reference (optional):

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input="M">

³⁰ If a programme concerns more than one fund, accounts should be sent separately for each fund.

³¹ Legends:

type: N=Number, D=Date, S=String, C=Checkbox, P=Percentage, B=Boolean, Cu=Currency
input: M=Manual, S=Selection, G=Generated by system

DECLARATIONS

The body carrying out the accounting function managing authority responsible for the programme hereby confirms that:

- 1) the accounts are complete accurate and true and that the expenditure entered into the accounts complies with applicable law and is legal and regular;
- 2) the provisions in the Fund-specific Regulations, Article 63(5) of Regulation (EU, Euratom) No [Financial Regulation] and in points, (a) to (e) of Article 68 of the Regulation are respected
- 3) the provisions in Article 76 with regard to the availability of documents are respected points (b) and (c) of Article 70(1) are respected.

Representing the managing authority body carrying out the accounting function:

<type="S" input="G">

The managing authority responsible for the programme hereby confirms that:

- 1) the expenditure entered into the accounts complies with applicable law and is legal and regular;
- 2) the provisions in the Fund-specific Regulations, Article 63(5) of Regulation (EU, Euratom) No-2018/1046 [Financial Regulation] and in points, (a) to (e) of Article 68 of the Regulation are respected;
- 3) the provisions in Article 76 with regard to the availability of documents are respected.

Representing the managing authority

<type="S" input="G">

Appendix 1: Amounts entered into the accounting systems of the accounting function – Article 92(3)(a)

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Priority	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	The amount for technical assistance in accordance with the meaning of Article 85(3)(b) (B)	Total amount of the corresponding public contribution paid made or to be paid made in accordance with the meaning of Article 92(3)(a) (C)
Priority 1			
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2			

Priority	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	The amount for technical assistance in accordance with the meaning of Article 85(3)(b) (B)	Total amount of the corresponding public contribution paid made or to be made in accordance with the meaning of Article 92(3)(a) (C)
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3			
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Priority	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	The amount for technical assistance in accordance with the meaning of Article 85(3)(b) (B)	Total amount of the corresponding public contribution made or to be paid made in accordance with the meaning of Article 92(3)(a) (C)
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 4			
Totals			
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Priority	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	The amount for technical assistance in accordance with the meaning of Article 85(3)(b) (B)	Total amount of the corresponding public contribution paid made or to be paid made in accordance with the meaning of Article 92(3)(a) (C)
Northern sparsely populated regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Or

Applicable for AMIF/ISF and BMVI Funds

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	Total amount of the corresponding public contribution paid made or to be paid made in accordance with the meaning of Article 92(3)(a) (B)
Specific objective 1		
<i>Type of actions no 1 [Reference to Actions co-financed in line with Article 8(1) of AMIF ISF Regulation or Article 11(1) of BMVI Regulation] or Article 12(1) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 2 [Reference to Actions co-financed in line with Article 8(2) of AMIF ISF Regulation or Article 11(2) of BMVI Regulation] or Article 12(2) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 3 [Reference to Actions co-financed in line with Article 8(3) and 8(4) of AMIF ISF Regulation or Article 11(3) of BMVI Regulation] or Article 12(3) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation] Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</i>	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	Total amount of the corresponding public contribution paid made or to be paid made in accordance with the meaning of Article 92(3)(a) (B)
<i>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with Article 16 of AMF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with 17 of AMF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2		
<i>Type of actions no 1 [Reference to Actions co-financed in line with Article 8(1) of AMIF ISF Regulation or Article 11(1) of BMVI Regulation] or Article 12(1) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 2 [Reference to Actions co-financed in line with Article 8(2) of AMIF ISF Regulation or Article 11(2) of BMVI Regulation] or Article 12(2) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 3 [Reference to Actions co-financed in line with Article 8(3) and 8(4) of AMIF ISF Regulation or Article 11(3) of Regulation] or Article 12(2) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	Total amount of the corresponding public contribution paid made or to be paid made in accordance with the meaning of Article 92(3)(a) (B)
Specific objective 3		
<i>Type of actions no 1 [Reference to Actions co-financed in line with Article 8(1) of AMIF/ISF/BMVI Regulation or Article 12(1) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 2 [Reference to Actions co-financed in line with Article 8(2) of AMIF/ISF/BMVI Regulation or Article 12(2) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 3 [Reference to Actions co-financed in line with Article 8(3) and 8(4) of AMIF/ISF/BMVI Regulation or Article 12(4) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)		
<u>Actions co-financed in line with Article 12(1) of AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 12(2) of AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 12(3) of AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 12(4) of AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	Total amount of the corresponding public contribution paid made or to be paid made in accordance with the meaning of Article 92(3)(a) (B)
<u>Actions co-financed in line Article 12(5) of AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 16 of AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 17 of AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Technical assistance in accordance with the meaning of Article 85(3)(b)</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Technical assistance in accordance with the meaning of Article 32</u>	<type="Cu" input="M">	<type="Cu" input="M">
Totals		
<u>Type of actions no 1 [Reference to Actions co-financed in line with Article 81(1) of AMIF/ASF Regulation/ or Article 11(1) of BMVI Regulation/ or Article 12(1) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Type of actions no 2 [Reference to Actions co-financed in line with Article 81(2) of AMIF/ASF Regulation/ or Article 11(2) of BMVI Regulation/ or Article 12(2) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Type of actions no 3 [Reference to Actions co-financed in line with Article 81(3) and 8(4) of AMIF/ASF Regulation/ or Article 11(3) of BMVI Regulation/ or Article 12(3) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation/ Actions co-financed</u>	<type="Cu" input="G">	<type="Cu" input="G">

Specific objective	Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in the payment for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	Total amount of the corresponding public contribution paid made or to be paid made in accordance with the meaning of Article 92(3)(a) (B)
<i>in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</i>		
<i>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</i>	<type="Cu" input="G">	<type="Cu" input="G">
<i>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</i>	<type="Cu" input="G">	<type="Cu" input="G">
<i>Actions co-financed in line with Article 16 of AMIF Regulation</i>	<type="Cu" input="G">	<type="Cu" input="G">
<i>Actions co-financed in line with Article 17 of AMIF Regulation</i>	<type="Cu" input="G">	<type="Cu" input="G">
<i>Technical assistance in accordance with the meaning of Article 85(3)(b)</i>	<type="Cu" input="G">	<type="Cu" input="G">
<i>Technical assistance in accordance with the meaning of Article 32</i>	<type="Cu" input="G">	<type="Cu" input="G">
Grand total	<type="Cu" input="G">	<type="Cu" input="G">

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, **JTF**, ETC, **EMFF**, **EMFAF**, if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Priority	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in accordance with the meaning of Article 92(3)(a) (A)	The amount for technical assistance in accordance with the meaning of Article 85(3)(b) (B)	Total amount of the corresponding public contribution paid made or to be made in accordance with the meaning of Article 92(3)(a) (C)
Priority 1	<type="Cu" input="M">		<type="Cu" input="M">
Priority 2	<type="Cu" input="M">		<type="Cu" input="M">
Priority 3	<type="Cu" input="M">		<type="Cu" input="M">
Grand Total	<type="Cu" input="G">		<type="Cu" input="G">

Appendix 2: Amounts withdrawn during the accounting year – Article 92(3)(b) and (6)

Priority	WITHDRAWALS	
	Total eligible amount of expenditure included in payment applications	Corresponding public contribution
	(A)	(B)
Priority 1		
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">
<u>Outermost regions and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2		
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">
<u>Outermost regions and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3		
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">

Transition regions	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">
<u>Outermost regions and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<del type="Cu" input="M">	<del type="Cu" input="M">
Priority 4		
Totals		
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">
<u>Outermost regions and Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<del type="Cu" input="G">	<del type="Cu" input="G">
GRAND TOTAL	<type="Cu" input="G">	<type="Cu" input="G">
Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure		
In relation to accounting year ending 30 June XX ... (total)	<type="Cu" input="M">	<type="Cu" input="M">
In particular, out of which amounts corrected as a result of audits of operations	<type="Cu" input="M">	<type="Cu" input="M">
In relation to accounting year ending 30 June ... (total)	<type="Cu" input="M">	<type="Cu" input="M">
In particular, out of which amounts corrected as a result of audits of operations	<type="Cu" input="M">	<type="Cu" input="M">

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, **JTF**, ETC, ~~EMFF~~ **EMFAE**, if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	WITHDRAWALS	
	Total eligible amount of expenditure included in payment applications	Corresponding public contribution
	(A)	(B)
Priority 1	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3	<type="Cu" input="M">	<type="Cu" input="M">
GRAND TOTAL	<type="Cu" input="G">	<type="Cu" input="G">
Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure		
In relation to accounting year ending 30 June XX ... (total)	<type="Cu" input="M">	<type="Cu" input="M">
In particular, out of which amounts corrected as a result of audits of operations	<type="Cu" input="M">	<type="Cu" input="M">
In relation to accounting year ending 30 June ... (total)	<type="Cu" input="M">	<type="Cu" input="M">
In particular, out of which amounts corrected as a result of audits of operations	<type="Cu" input="M">	<type="Cu" input="M">

Or

Applicable for AMIF/ISF and BMVI Funds

Specific objective	WITHDRAWALS	
	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)
Specific objective 1		
<i>Type of actions no 1 [Reference to Actions co-financed in line with Article 811(1) of AMIF/ISF Regulation or <u>Article 11(1) of BMVI Regulation</u> or Article 12(1) of AMIF Regulation]</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 2 [Reference to Actions co-financed in line with Article 811(2) of AMIF/ISF Regulation or <u>Article 11(2) of BMVI Regulation</u> or Article 12(2) of AMIF Regulation]</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 3 [Reference to Actions co-financed in line with Article 811(3) and 8(4) of AMIF/ISF Regulation or <u>Article 11(3) of BMVI Regulation</u> or Article 12(3) of AMIF Regulation]</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation <u>Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</u>]</i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with <u>Article 11(4) of BMVI Regulation (Special Transit Scheme)</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with <u>Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with <u>Article 16 of AMF Regulation</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with <u>17 of AMF Regulation</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2		
<i>Type of actions no 1 [Reference to Actions co-financed in line with Article 811(1) of AMIF/ISF]</i>	<type="Cu" input="M">	<type="Cu" input="M">

<u>Regulation</u> or <u>Article 11(1)</u> of <u>BMVI Regulation</u> or <u>Article 12(1)</u> of <u>AMIF Regulation</u>		
<i>Type of actions no 2 [Reference to <u>Actions co-financed in line with Article 8(2)</u> of <u>AMIF/ASF Regulation</u> or <u>Article 11(2)</u> of <u>BMVI Regulation</u> or <u>Article 12(2)</u> of <u>AMIF Regulation</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 3 [Reference to <u>Actions co-financed in line with Article 8(3) and 8(4)</u> of <u>AMIF/ASF Regulation</u> or <u>Article 11(3)</u> of <u>BMVI Regulation</u> or <u>Article 12(2)</u> of <u>AMIF Regulation</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(4)</u> of <u>ISF Regulation</u> or <u>Article 11(4)</u> of <u>BMVI Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(5)</u> of <u>ISF Regulation</u> or <u>Article 11(5)</u> of <u>BMVI Regulation</u> or <u>Article 12(5)</u> of <u>AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3		
<i>Type of actions no 1 [Reference to <u>Actions co-financed in line with Article 8(1)</u> of <u>AMIF/ASF/BMVI Regulation</u> or <u>Article 12(1)</u> of <u>AMIF Regulation</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 2 [Reference to <u>Actions co-financed in line with Article 8(2)</u> of <u>AMIF/ASF/BMVI Regulation</u> or <u>Article 12(2)</u> of <u>AMIF Regulation</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(3)</u> of <u>ISF Regulation</u> or <u>Article 12(3)</u> of <u>AMIF Regulation</u>	<type="Cu" input="M">	<type="Cu" input="M">
<i>Type of actions no 3 [Reference to <u>Actions co-financed in line with Article 8(3) and 8(4)</u> of <u>AMIF/ASF/BMVI Regulation</u> or <u>Article 12(4)</u> of <u>AMIF Regulation</u></i>	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total <u>Actions co-financed in line with Article 11(5)</u> of <u>ISF Regulation</u> or <u>Article 12(5)</u> of <u>AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
Specific objective 4		
<u>Actions co-financed in line with Article 12(1)</u> of <u>AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line with Article 12(2)</u> of <u>AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line with Article 12(3)</u> of <u>AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">

<u>Actions co-financed in line with Article 12(4) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line Article 12(5) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line with Article 16 of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line with Article 17 of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Technical assistance in accordance with the meaning of Article 85(3)(b)</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Technical assistance in accordance with the meaning of Article 32</u>	<type="Cu" input="M">	<type="Cu" input="M">
Totals		
<u>Type of actions no 1 [Reference to Actions co-financed in line with Article 81(1) of AMIF/ASF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Type of actions no 2 [Reference to Actions co-financed in line with Article 81(2) of AMIF/ASF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Type of actions no 3 [Reference to Actions co-financed in line with Article 81(3) and 8(4) of AMIF/ASF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Type of actions no 4 [Reference to Article 14 and 15 of AMIF Regulation] Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line with Article 16 of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">
<u>Actions co-financed in line with 17 of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">

<i>Technical assistance in accordance with the meaning of Article 85(3)(b)</i>	<type="Cu" input="G">	<type="Cu" input="G">
<i>Technical assistance in accordance with the meaning of Article 32</i>	<type="Cu" input="G">	<type="Cu" input="G">
GRAND TOTAL	<type="Cu" input="G">	<type="Cu" input="G">
Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure		
In relation to accounting year ending 30 June ... (total)	<type="Cu" input="M">	<type="Cu" input="M">
In particular, out of which amounts corrected as a result of audits of operations	<type="Cu" input="M">	<type="Cu" input="M">
In relation to accounting year ending 30 June ... (total)	<type="Cu" input="M">	<type="Cu" input="M">
In particular, out of which amounts corrected as a result of audits of operations	<type="Cu" input="M">	<type="Cu" input="M">

Appendix 3: Amounts of programme contributions paid to financial instruments (cumulative from the start of the programme) - Article 92(3)(c)86

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 25 30 % of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ³²	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Total a A mount of corresponding public contribution	Total amount of programme contributions pursuant to pursuant to effectively paid, or, in the case of or, in the case of guarantees, committed, as eligible expenditure in the meaning of in the meaning of Article 86(2)(b)	Total a A mount of corresponding public contribution
Priority 1				
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and <u>Northern</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

³² This amount shall not be included in payment applications

<u>sparsely populated regions</u>					
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and <u>sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Less developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

More developed regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and <u>Northern sparsely populated regions</u>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 4				
Totals				
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Outermost regions and <u>Northern sparsely populated regions</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Northern sparsely populated regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
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The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, JTF, ETC, EMFF, EMFAF, if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max. 25 30 % of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ³³	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Total a amount of corresponding public contribution	Total amount of programme contributions pursuant to effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86(2)(b)	Total a amount of corresponding public contribution
Priority 1	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

33

This amount shall not be included in payment applications

Or

Applicable for AMIF/ISF and BMVI Funds

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 2530% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3) ³⁴	
	(A)	(B)	(C)	(D)
	Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86(2)(b)	Total amount of corresponding public contribution
Specific objective 1	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Type of actions to be Reference to Actions co-financed in line with Article 81(1) of AMIF-ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2				

³⁴ This amount shall not be included in the payment application.

Type of actions no 1 Reference to actions co-financed in line with Article 8II(1) of AMIF-ASF Regulation or Article 11(1) of BMVI Regulation or Article Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3					
Type of actions no 1 Reference to actions co-financed in line with Article 8II(1) of AMIF-ASF Regulation or Article 11(1) of BMVI Regulation or Article Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4					
Actions co-financed in line with Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Appendix 4: Reconciliation of expenditure - Article 92(3)(d) and (6)

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
Priority	<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(A)</p>	<p>Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(C)</p>	<p>Total amount of the corresponding public contribution paid <u>made</u> or to be paid <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(E=A-C) (F=B-D)</p>	
Priority 1			(E) (F)	(G)

Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Outermost regions and <u>Northern sparsely populated</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
<u>Northern sparsely populated</u> regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
<u>Priority 2</u>									
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>	
Priority	<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(A)</p>	<p>Total amount of public contribution <u>made</u> or to be <u>paid</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(B)</p>	<p>Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(C)</p>	<p>Total amount of the corresponding public contribution <u>paid</u> or to be <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(D)</p>	<p>(E=A-C)</p> <p>(F=B-D)</p> <p>(E)</p> <p>(F)</p> <p>(G)</p>
<u>Outermost regions and Northern</u>	<p><type="Cu" input="G"></p> <p>(A)</p>	<p><type="Cu" input="G"></p> <p>(B)</p>	<p><type="Cu" input="G"></p> <p>(C)</p>	<p><type="Cu" input="G"></p> <p>(D)</p>	<p><type="S" maxLength="500" input="M"></p>

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
Priority	<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(A)</p>	<p>Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(C)</p>	<p>Total amount of the corresponding public contribution paid <u>made</u> or to be paid <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(E=A-C) (F=B-D)</p>	
<u>sparsely populated</u>			(E) (F)	(G)

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
Priority	<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(A)</p>	<p>Total amount of public contribution <u>made</u> or to be <u>paid</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(B)</p>	<p>Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(C)</p>	
	<p>Total amount of the corresponding public contribution <u>paid</u> or to be <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(D)</p>	<p>Total amount of the corresponding public contribution <u>paid</u> or to be <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(D)</p>	<p>(E=A-C)</p> <p>(F=B-D)</p>	
Northern sparsely	<p>(A)</p>	<p>(B)</p>	<p>(C)</p> <p>(E)</p>	<p>(G)</p>
	<p><<type="C"> input="G"></p>	<p><<type="C"> input="G"></p>	<p><<type="C"> input="G"></p>	<p><<type="S" maxlength="500" input="M"></p>

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
Priority	<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(A)</p>	<p>Total amount of public contribution <u>paid made</u> or to be <u>paid</u> <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(B)</p>	<p>Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(C)</p>	<p>Total amount of the corresponding public contribution <u>paid</u> <u>made</u> or to be <u>paid</u> <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(D)</p>
			<p>(E=A-C)</p>	
			<p>(F=B-D)</p>	
				<p>(G)</p>
populated regions				

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
Priority	<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(A)</p>	<p>Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(C)</p>	<p>Total amount of the corresponding public contribution paid <u>made</u> or to be paid <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(E=A-C) (F=B-D)</p>	
Priority 3			(E) (F)	(G)

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))</i>
Priority	<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p> <p>(A)</p>	<p>Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(C)</p>	<p>Total amount of the corresponding public contribution paid <u>made</u> or to be paid <u>made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p> <p>(E=A-C) (F=B-D)</p>	
	(B)	(D)	(E)	(G)

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 92 of the Regulation		Difference		Comments (obligatory in case of difference <u>for each type of deduction in accordance with Article 92(5)</u>)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u> (A)	Total amount of public contribution <u>paid made</u> or to be <u>paid made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u> (B)	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u> (C)	Total amount of the corresponding public contribution <u>paid made</u> or to be <u>paid made</u> in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u> (D)	(E=A-C)	(F=B-D)	
					(E)	(F)	
<u>Totals</u>							

Or

Applicable for AMIF/ISF and BMVI Funds

Specific Objective	Total eligible expenditure included in payment applications submitted to the Commission	Expenditure declared in accordance with Article 92 of the Regulation	Difference	Comments (obligatory in case of difference for each type of deduction in accordance with Article 92(5))
<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p>	<p>Total amount of public contribution made or to be made in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p>	<p>Total amount of eligible expenditure entered into the accounting systems of the managing authority and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p>	<p>(E=A-C)</p>	
	(B)	(D)	(E)	(G)
			(F)	

<p><u>Specific objective 1</u></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>
<p>Type of actions no-1 Reference Actions co-financed in line with Article §II(1) of AMIF/ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>
<p>Type of actions no-2 Reference Actions co-financed in line with Article §II(2) of AMIF/ISF Regulation or Article 11(2) of BMVI</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>

Regulation 7 or Article 12(2) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Type of actions no 3 Reference to Actions co-financed in line with Article §11(3) and §(4) of AMIF/ISF Regulation 7 or Article 11(3) of BMVI Regulation 7 or Article 12(3) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Type of actions no 4 Reference to Article 14 and 15 of AMIF Regulation 7 Actions co- financed in line with	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">

<p><i>Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</i></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxLength="500" input="M"></p>
<p><i>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</i></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxLength="500" input="M"></p>
<p><i>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article</i></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxLength="500" input="M"></p>

12(5) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Actions eo-financed in line with Article 16 of AMF Regulation	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Actions eo-financed in line with 17 of AMF Regulation	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Specific objective 2	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Type of actions not Reference Actions co-financed in line with Article 811(1) of AMF/ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) Article 12(1)	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">

<p><i>of AMIF Regulation</i></p>	<p><i>Type of actions no-2</i> {Reference to Actions <i>co-financed in line with</i> Article §11(2) of AMIF/ISF <u>Regulation</u> or <u>Article 11(2) of</u> BMVI Regulation or <u>Article 12(2) of</u> AMIF <u>Regulation</u></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>										
<p><i>Type of actions no-3</i> {Reference to Actions <i>co-financed in line with</i> Article §11(3) and §(4) of AMIF/ISF <u>Regulation</u> or <u>Article 11(3) of</u> BMVI</p>																							

<p>Regulation 7 or Article 12(3) of AMIF Regulation</p>	<p>Type of actions no 4 Reference to Article 14 and 15 of AMIF Regulation 7 Actions co- financed in line with Article 11(4) of ISF <u>Regulation</u> or <u>Article</u> <u>11(4) of</u> <u>BMVI</u> Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</p>	<p>Actions co- financed in line with Article 11(5) of ISF</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>	<p><type="S" maxlength="500" input="M"></p>	<p><type="S" maxlength="500" input="M"></p>
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<p><u>Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</u></p>								
<p>Specific objective 3</p>								
<p>Type of actions no-1 Reference actions co-financed in line with Article 811(1) of AMIF/TSF Regulation or Article 11(1) of BMVI Regulation or Article Article 12(1) of AMIF Regulation</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>	
<p>Type of actions no-2 Reference actions</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>	

<p><i>co-financed in line with Article 81(2) of AMF/ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation</i></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>
<p>Type of actions to Actions co-financed in line with Article 81(3) of (4) of AMF/ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>

<p>Type of actions no 4 (Reference to Article 14 and 15 of AMF Regulation) Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>
<p>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="S" maxlength="500" input="M"></p>

<u>Actions co-financed in line with Article 16 of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
<u>Actions co-financed in line with Article 17 of AMIF Regulation</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
<u>Technical assistance in accordance with the meaning of Article 85(3)(b)</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
<u>Technical assistance in accordance with the meaning of Article 32</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Totals										
<u>Type of actions not reference actions co-financed in line with Article 81(1) of</u>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

<p>AMF/ISF <u>Regulation</u> or <u>Article</u> <u>11(1) of</u> BMVI Regulation or Article <u>Article 12(1)</u> of <u>AMIF</u> <u>Regulation</u></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	
<p>Type of actions Reference Actions co-financed in line with Article 8II(2) of AMF/ISF <u>Regulation</u> or <u>Article</u> <u>11(2) of</u> BMVI Regulation or <u>Article</u> <u>12(2) of</u> <u>AMIF</u> <u>Regulation</u></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	
<p>Type of actions Reference Actions co-financed in line with</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	

<p>Article 8(1)(3) and 8(4) of AMF/ISF <u>Regulation</u> <u>or Article</u> <u>11(3) of</u> <u>BMVI</u> Regulation7 <u>or Article</u> <u>12(3) of</u> <u>AMIF</u> <u>Regulation</u></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	
<p>Type of actions no 4 reference to Article 14 and 15 of AMF Regulation Actions co- financed in line with Article 11(4) of ISF <u>Regulation</u> <u>or Article</u> <u>11(4) of</u> <u>BMVI</u> <u>Regulation</u> (excluding Special Transit Scheme) or Article 12(4)</p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	<p><type="Cu" input="G"></p>	

<i>of AMIF Regulation</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<i>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<i>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<i>Actions co-financed in line with Article 16 of AMIF Regulation</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

The template is automatically adjusted on the basis of the CCI No. As an example, in case of programmes not including categories of regions (Cohesion Fund, **JIF**, ETC, ~~EMFFEMFAF~~, if applicable) or in case of programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

	<i>Total eligible expenditure included in payment applications submitted to the Commission</i>	<i>Expenditure declared in accordance with Article 92 of the Regulation</i>	<i>Difference</i>	<i>Comments (obligatory in case of difference)</i>
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Priority	<p>Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p>	<p>Total amount of public contribution made or to be made in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function</u></p>	<p>Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p>	<p>Total amount of the public contribution made or to be made in implementing operations <u>linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions</u></p>	(E=A-C)	(F=B-D)	(G)
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Priority 1	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Priority 2	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
Out of which amounts corrected in the current accounts as a result of audits								

Appendix 4a: Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled (cumulative from the beginning of the programming period)

Priority	Calculation basis (public or total) ³⁵	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to non-fulfilled enabling conditions within the meaning of Article 11(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions		Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to fulfilled enabling conditions within the meaning of Article 11(5) or (6), or contributing to the fulfilment of enabling conditions ³⁶	
		Total	Public	Total	Public
(A)	(B)	(C)	(D)	(E)	(E)
Priority 1					
Less developed regions	$\frac{S}{G} \geq$	$\frac{S}{G}$	$\frac{M}{M}$	$\frac{M}{M}$	$\frac{M}{M}$
Transition regions	$\frac{S}{G} \geq$	$\frac{S}{G}$	$\frac{M}{M}$	$\frac{M}{M}$	$\frac{M}{M}$
More developed regions	$\frac{S}{G} \geq$	$\frac{S}{G}$	$\frac{M}{M}$	$\frac{M}{M}$	$\frac{M}{M}$
Outermost regions and Northern sparsely	$\frac{S}{G} \geq$	$\frac{S}{G}$	$\frac{M}{M}$	$\frac{M}{M}$	$\frac{M}{M}$

³⁵ For the EMFAF the co-financing applies only on "Total eligible public expenditure". Therefore, in case of EMFAF, the calculation base in this template will automatically be adjusted to "Public".

³⁶ Amounts in this column should be identical to the amounts in the first table of Appendix 1 of Annex XX

<u>populated regions</u>							
<u>Priority 2</u>							
<u>Less developed regions</u>	<u><type="S" input="G"></u> ≥	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Transition regions</u>	<u><type="S" input="G"></u> ≥	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>More developed regions</u>	<u><type="S" input="G"></u> ≥	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Outermost regions and Northern sparsely populated regions</u>	<u><type="S" input="G"></u> ≥	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Priority 3</u>							
<u>Less developed regions</u>	<u><type="S" input="G"></u> ≥	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Transition regions</u>	<u><type="S" input="G"></u> ≥	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>More developed regions</u>	<u><type="S" input="G"></u> ≥	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>

<u>Outermost regions and Northern sparsely populated regions</u>	<u><type="S" input="G" ></u> Δ	<u><type="Cu" input="M" ></u>	<u><type="Cu" input="M" ></u>	<u><type="Cu" input="M" ></u>	<u><type="Cu" input="M" ></u>
<u>Grand Total</u>		<u><type="Cu" input="G" ></u>	<u><type="Cu" input="G" ></u>	<u><type="Cu" input="G" ></u>	<u><type="Cu" input="G" ></u>

Appendix 4b: Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled (cumulative from the beginning of the programming period) for AMIF, ISF and BMVI

<u>Specific Objective</u>	<u>Calculation basis (public or total)</u>	<u>Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to non-fulfilled enabling conditions within the meaning of Article 11(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions</u>		<u>Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) or (c) or Union contribution pursuant to Article 85(4) linked to fulfilled enabling conditions within the meaning of Article 11(5) or (6), or contributing to the fulfilment of enabling conditions³⁷</u>	
		<u>Total (B)</u>	<u>Public (C)</u>	<u>Total (D)</u>	<u>Public (E)</u>
<u>Specific objective 1</u>					
<u>Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(2) of ISF Regulation or Article 11(2) of BMVI Regulation or Article 12(2) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

³⁷ Amounts in this column should be identical to the amounts in the first table of Annex XX

<u>Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation or Article 12(3) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 12(4) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(4) of BMVI Regulation (Special Transit Scheme)</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Specific objective 2</u>					
<u>Actions co-financed in line with Article 11(1) of ISF-Regulation or Article 11(1) of BMVI Regulation or Article</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<u>12(1) of AMIF Regulation</u>							
<u>Actions co-financed in line with Article 11(2) of ISF-Regulation or Article 11(2) of BMVI Regulation† or Article 12(2) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(3) of ISF Regulation or Article 11(3) of BMVI Regulation† or Article 12(3) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(4) of ISF Regulation or Article 11(4) of BMVI Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 11(5) of BMVI Regulation or Article 12(5) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Specific objective 3</u>							
<u>Actions co-financed in line with Article 11(1) of ISF Regulation or</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>

<u>Article 12(1) of AMIF Regulation</u>								
<u>Actions co-financed in line with Article 11(2) of ISF-Regulation or Article 12(2) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(4) of ISF-Regulation or Article 12(4) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Specific objective 4 (AMIF)</u>								
<u>Actions co-financed in line with Article 12(1) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>
<u>Actions co-financed in line with Article 12(2) of AMIF Regulation</u>	<u><type="S" input="G"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>	<u><type="Cu" input="M"></u>

<u>Actions co-financed in line with Article 12(3) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line with Article 12(4) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions co-financed in line Article 12(5) of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions financed in line with Article 16 of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Actions financed in line with Article 17 of AMIF Regulation</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Technical assistance in accordance with Article 85(3)(b)</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Technical assistance in accordance with Article 32</u>	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<u>Grand Total</u>		<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	

Appendix 5: Advances paid in the context of State aid under Article 85.4bis of [new-CPR] (cumulative from the start of the programme)

<i>Priority</i>	<i>Total amount paid from the programme as advances</i> ³⁸	<i>Amount which has been paid by beneficiaries within 3 years of the payment of the advance</i>	<i>Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed</i>
	(A)	(B)	(C)
<i>Priority 1</i>			
<i>Less developed regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Transition regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>More developed regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Outermost regions and Northern sparsely populated regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Priority 2</i>			
<i>Less developed regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

³⁸ This amount is included in the Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As State aid is by nature public expenditure, this total amount is equal to public expenditure.

<i>Transition regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>More developed regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Outermost regions and Northern sparsely populated regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Priority 3</i>			
<i>Less developed regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Transition regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>More developed regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Outermost regions and Northern sparsely populated regions</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Totals</i>			
<i>Less developed regions</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<i>Transition regions</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
<i>More developed regions</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

<i>Outermost regions and Northern sparsely populated regions</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

The model is automatically adjusted on basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, JTF, ETC, EMFAF) the table shall look as follows:

<i>Priority</i>	<i>Total amount paid from the programme as advances</i> ³⁹	<i>Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance</i>	<i>Amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed</i>
	(A)	(B)	(C)
<i>Priority 1</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Priority 2</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Priority 3</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

³⁹ This amount is included in the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As State aid is by nature public expenditure, this total amount is equal to public expenditure.

Grand Total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
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Or

Applicable for AMIF/ISF and BMVI Funds

Priority	Total amount paid from the programme as advances ⁴⁰	Amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed
	(A)	(B)	(C)
Specific objective 1			
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

⁴⁰ This amount is included in the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As State aid is by nature public expenditure, this total amount is equal to public expenditure.

<i>Actions co-financed in line with Article 11(1) of ISF Regulation or Article 11(1) of BMVI Regulation or Article 12(1) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Specific objective 3</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Specific objective 4</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Actions co-financed in line with Article 12(1) of AMIF Regulation</i>	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
<i>Grand Total</i>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

ANNEX XXI

Determination of the level of financial corrections: flat-rate and extrapolated financial corrections – Article 98(1)

I. Elements for applying an extrapolated correction

Where extrapolated financial corrections are to be applied, the results of the examination of the representative sample are extrapolated to the rest of the population from which the sample was drawn for the purposes of determining the financial correction.

II. Elements for consideration when applying a flat rate correction

- (a) gravity of the serious deficiency(-ies) in the context of the management and control system as a whole;
- (b) the frequency and extent of the serious deficiency(-ies);
- (c) the degree of financial prejudice to the Union budget.

III. The level of flat rate financial correction is determined as follows:

- (a) where the serious deficiency(-ies) is so fundamental, frequent or widespread that it represents a complete failure of the system that puts at risk the legality and regularity of all expenditure concerned, a flat rate of 100 % is applied;
- (b) where the serious deficiency(-ies) is so frequent and widespread that it represents an extremely serious failure of the system that puts at risk the legality and regularity of a very high proportion of the expenditure concerned, a flat rate of 25 % is applied;
- (c) where the serious deficiency(-ies) is due to the system not fully functioning or functioning so poorly or so infrequently that it puts at risk the legality and regularity of a high proportion of the expenditure concerned, a flat rate of 10 % is applied;
- (d) where the serious deficiency(-ies) is due to the system not functioning consistently so that it puts at risk the legality and regularity of a significant proportion of the expenditure concerned, a flat rate of 5 % is applied.

Where, due to a failure of the responsible authorities to take corrective measures following the application of a financial correction in an accounting year, the same serious deficiency (-ies) is

identified in a subsequent accounting year, the rate of correction may, due to the persistence of the serious deficiency(-ies) be increased to a level not exceeding that of the next higher category.

Where the level of the flat rate is disproportionate following consideration of the elements listed in section II, the rate of correction may be reduced.

ANNEX XXII⁴¹

Methodology on the allocation of global resources per Member State – Article 103(2)

Allocation method for the less developed regions eligible under the Investment for jobs and growth goal - Article 102(2)(a)

1. Each Member State's allocation shall be the sum of the allocations for its individual eligible regions, calculated in accordance with the following steps:

a) determination of an absolute amount per year (in EUR) obtained by multiplying the population of the region concerned by the difference between that region's GDP per capita, measured in PPS, and the EU-27 average GDP per capita (in PPS);

b) application of a percentage to the above absolute amount in order to determine that region's financial envelope; this percentage shall be graduated to reflect the relative prosperity, measured in PPS, as compared to the EU-27 average, of the Member State in which the eligible region is situated, i.e.:

i. for regions in Member States whose level of GNI per capita is below 82% of the EU-27 average: ~~2,8~~ **2,85**%;

ii. for regions in Member States whose level of GNI per capita is between 82% and 99% of the EU-27 average: ~~4,3~~ **1,25**%;

iii. for regions in Member States whose level of GNI per capita is over 99% of the EU-27 average: ~~0,9~~ **0,75**%;

c) to the amount obtained in accordance with point (b) is added, if applicable, an amount resulting from the allocation of a premium of EUR ~~500~~ **570** per unemployed person per year, applied to the number of persons unemployed in that region exceeding the number that would be unemployed if the average unemployment rate of all the less developed regions applied;

d) to the amount obtained in accordance with point (c) is added, if applicable, an amount resulting from the allocation of a premium of EUR ~~500~~ **570** per young unemployed person (age group 15-24) per year, applied to the number of young persons unemployed in that region exceeding the number that would be unemployed if the average youth unemployment rate of all less developed regions applied;

e) to the amount obtained in accordance with point (d) is added, if applicable, an amount resulting from the allocation of a premium of EUR ~~250~~ **270** per person (age group 25-64) per year, applied to the number of persons in that region that would need to be subtracted in order to reach the average level of low education rate (less than primary, primary and lower secondary education) of all less developed regions;

f) to the amount obtained in accordance with point (e) is added, if applicable, an amount of EUR 1 per tonne of CO₂ equivalent per year applied to the population share of the region of the number of tonnes of CO₂ equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016;

g) to the amount obtained in accordance with point (f) is added, an amount resulting from the allocation of a premium of EUR ~~400~~ **405** per person per year, applied to the population share of the regions of net migration from outside the EU to the Member State since 1 January ~~2013~~ **2014**.

⁴¹ Doc. 13693/20 (Progress Report in Coreper on 16/12/20, with outcome of inter-institutional negotiations on Annex XXII).

Allocation method for transition regions eligible under the Investment for jobs and growth goal - Article 102(2)(b)

2. Each Member State's allocation shall be the sum of the allocations for its individual eligible regions, calculated in accordance with the following steps:

a) determination of the minimum and maximum theoretical aid intensity for each eligible transition region. The minimum level of support is determined by the initial average per capita aid intensity of all more developed regions, i.e. EUR ~~18~~ **15.2** per head and per year. The maximum level of support refers to a theoretical region with a GDP per head of 75% of the EU-27 average and is calculated using the method defined in points (a) and (b) of paragraph 1. Of the amount obtained by this method, 60% is taken into account;

b) calculation of initial regional allocations, taking into account regional GDP per capita (in PPS) through a linear interpolation of the region's relative GDP per capita compared to EU-27;

c) to the amount obtained in accordance with point (b) is added, if applicable, an amount resulting from the allocation of a premium of EUR ~~500~~ **560** per unemployed person per year, applied to the number of persons unemployed in that region exceeding the number that would be unemployed if the average unemployment rate of all the less developed regions applied;

d) to the amount obtained in accordance with point (c) is added, if applicable, an amount resulting from the allocation of a premium of EUR ~~500~~ **560** per young unemployed person (age group 15-24) per year, applied to the number of young persons unemployed in that region exceeding the number that would be unemployed if the average youth unemployment rate of all less developed regions applied;

e) to the amount obtained in accordance with point (d) is added, if applicable, an amount resulting from the allocation of a premium of EUR 250 per person (age group 25-64) per year, applied to the number of persons in that region that would need to be subtracted in order to reach the average level of low education rate (less than primary, primary and lower secondary education) of all less developed regions;

f) to the amount obtained in accordance with point (e) is added, if applicable, an amount of EUR 1 per tonne of CO₂ equivalent per year applied to the population share of the region of the number of tonnes of CO₂ equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016;

g) to the amount obtained in accordance with point (f) is added, an amount resulting from the allocation of a premium of EUR ~~400~~ **405** per person per year, applied to the population share of the region of net migration from outside the EU to the Member State since 1 January 2013 **2014**.

Allocation method for the more developed regions eligible under the Investment for jobs and growth goal - Article 102(2)(c)

3. The total initial theoretical financial envelope shall be obtained by multiplying an aid intensity per head and per year of EUR ~~18~~ **15.2** by the eligible population.

4. The share of each Member State concerned shall be the sum of the shares of its eligible regions, which are determined on the basis of the following criteria, weighted as indicated:

a) total regional population (weighting 20%);

b) number of unemployed people in NUTS level 2 regions with an unemployment rate above the average of all more developed regions (weighting ~~15~~ **12.5**%);

- c) employment to be added to reach the average employment rate (ages 20 to 64) of all more developed regions (weighting 20%);
 - d) number of persons aged 30 to 34 with tertiary educational attainment to be added to reach the average tertiary educational attainment rate (ages 30 to 34) of all more developed regions (weighting ~~20~~ **22.5%**);
 - e) number of early leavers from education and training (aged 18 to 24) to be subtracted to reach the average rate of early leavers from education and training (aged 18 to 24) of all more developed regions (weighting 15%);
 - f) difference between the observed GDP of the region (measured in PPS), and the theoretical regional GDP if the region were to have the same GDP per head as the most prosperous NUTS level 2 region (weighting 7,5%);
 - g) population of NUTS level 3 regions with a population density below 12,5 inhabitants/km² (weighting 2,5%).
5. To the amounts by NUTS level 2 region obtained in accordance with point (4) is added, if applicable, an amount of EUR 1 per tonne of CO₂ equivalent per year applied to the population share of the region of the number of tonnes of CO₂ equivalent by which the Member State exceeds the target of greenhouse gas emissions outside the emissions trading scheme set for 2030 as proposed by the Commission in 2016.
6. To the amounts by NUTS level 2 region obtained in accordance with point (5) is added, an amount resulting from the allocation of a premium of EUR ~~400~~ **405** per person per year, applied to the population share of the region of net migration from outside the EU to the Member State since 1 January ~~2013~~ **2014**.

Allocation method for the Member States eligible for the Cohesion Fund - Article 102(3)

7. The financial envelope shall be obtained by multiplying the average aid intensity per head and per year of EUR 62.9 by the eligible population. Each eligible Member State's allocation of this theoretical financial envelope corresponds to a percentage based on its population, surface area and national prosperity, and shall be obtained by applying the following steps:

- a) calculation of the arithmetical average of that Member State's population and surface area shares of the total population and surface area of all the eligible Member States. If, however, a Member State's share of total population exceeds its share of total surface area by a factor of five or more, reflecting an extremely high population density, only the share of total population will be used for this step;
- b) adjustment of the percentage figures so obtained by a coefficient representing one third of the percentage by which that Member State's GNI per capita (~~measured in purchasing power parities~~ **PPS**) for the period ~~2014-2016~~ **2015-2017** exceeds or falls below the average GNI per capita of all the eligible Member States (average expressed as 100%).

For each eligible Member State, the share of the Cohesion Fund shall not be higher than one third of the total allocation minus the allocation for the European territorial development goal after the application of paragraphs 10 to 16. This adjustment will proportionally increase all other transfers resulting from paragraphs 1 to 6.

Allocation method for the European territorial cooperation goal – Article 9

8. The allocation of resources by Member State, covering cross-border, transnational and outermost regions' cooperation is determined as the weighted sum of the shares determined on the basis of the following criteria, weighted as indicated:

- a) total population of all NUTS level 3 ~~land~~ border regions and of other NUTS level 3 regions of which at least half of the regional population lives within 25 kilometres of the ~~land~~ border (weighting ~~36~~ **45.8%**);
- b) population living within 25 kilometres of the ~~land~~ borders (weighting ~~24~~ **30.5%**);
- c) total population of the Member States (weighting 20%);
- ~~d) total population of all NUTS level 3 regions along border coastlines and of other NUTS level 3 regions of which at least half of the regional population lives within 25 kilometres of the border coastlines. (weighting 9.8%);~~
- ~~e) population living in the maritime border areas within 25 kilometres of the border coastlines (weighting 6.5%);~~
- ~~f) d) total population of outermost regions (weighting 3.7%).~~

The share of the cross-border ~~component~~ **strand** corresponds to the sum of the weights of criteria (a) and (b). The share of the transnational ~~component~~ **strand** corresponds to the **sum weight** of ~~weights of criteria~~ **criterion** (c), ~~(d) and (e)~~. The share of the outermost regions' cooperation corresponds to the weight of criterion (~~f~~ **d**).

Allocation method for the additional funding for the outermost regions identified in Article 349 TFEU and the NUTS level 2 regions fulfilling the criteria laid down in Article 2 of Protocol No 6 to the 1994 Act of Accession – Article 104(1)(e)

9. An additional special allocation corresponding to an aid intensity of EUR ~~30~~ **40** per inhabitant per year will be allocated to the outermost NUTS level 2 regions and the northern sparsely populated NUTS level 2 regions. That allocation will be distributed per region and Member State in a manner proportional to the total population of those regions.

Minimum and maximum levels of transfers from the funds supporting economic, social and territorial cohesion

10. In order to contribute to achieving adequate concentration of cohesion funding on the least developed regions and Member States and to the reduction of disparities in average per capita aid intensities, the maximum level of transfer (capping) from the Funds to each individual Member State will be determined as a percentage of the GDP of the Member State, whereby these percentages will be as follows:

- a) for Member States whose average GNI per capita (in PPS) **for the period 2015-2017** is under ~~60~~ **55%** of the EU-27 average: ~~2,3%~~ **2,3%** of their GDP;
- b) for Member States whose average GNI per capita (in PPS) **for the period 2015-2017** is equal to or above ~~60% and below 65~~ **68%** of the EU-27 average: ~~1,85-~~ **1,5%** of their GDP;
- c) for Member States whose average GNI per capita (in PPS) **for the period 2015-2017** is equal to or above ~~65~~ **55% and below 68%** of the EU-27 average: ~~1,55% of the percentage is obtained through a linear interpolation between 2.3% and 1.5% of their GDP leading to a proportional reduction of the capping percentage in line with the increase in prosperity.~~

The capping will be applied on an annual basis **to the GDP projections of the Commission**, and will - if applicable - proportionally reduce all transfers (except for the more developed regions and European territorial cooperation goal) to the Member State concerned in order to obtain the maximum level of transfer.

11. The rules described in paragraph 10 shall not result in allocations per Member State higher than ~~108~~ **107%** of their level in real terms for the 2014-2020 programming period. This adjustment shall

be applied proportionately to all transfers (except for the European territorial development goal) to the Member State concerned in order to obtain the maximum level of transfer.

12. The minimum total allocation from the Funds for a Member State shall correspond to 76% of its individual 2014-2020 total allocation. **The minimum total allocation from the Funds for a Member State where at least one third of the population lives in NUTS level 2 regions with a GDP per capita (in PPS) of less than 50% of the EU-27 average, will correspond to 85% of its individual 2014-2020 total allocation.** The adjustments needed to fulfil this requirement shall be applied proportionally to the allocations from the Funds, excluding the allocations under the European territorial cooperation goal.

13. The maximum total allocation from the Funds for a Member State having a GNI per capita (in PPS) of at least 120% of the EU-27 average shall correspond to **80% of its individual 2014-2020 total allocation. The maximum total allocation from the funds for a Member State having a GNI per capita (in PPS) equal to or above 110% and below 120% of the EU-27 average will correspond to 90% of its individual 2014-2020 total allocation.** The adjustments needed to fulfil this requirement shall be applied proportionally to the allocations from the Funds, excluding the allocation under the European territorial cooperation goal. **If a Member State has transition regions for which paragraph 15a applies, 25% of that Member State's allocation for the more developed regions shall be transferred to the allocation of that Member State's transition regions.**

Additional provisions

14. For all regions that were classified as less developed regions for the 2014-2020 programming period, but whose GDP per capita is above 75% of the EU-27 average, the minimum yearly level of support under the Investment for jobs and growth goal will correspond to 60% of their former indicative average annual allocation under the Investment for jobs and growth goal, calculated by the Commission within the multiannual financial framework 2014-2020.

15. No transition region shall receive less than what it would have received if it had been a more developed region.

15a. The minimum total allocation of a Member State for its transition regions, which were already transition regions in 2014-2020, shall correspond to a minimum of 65% of the total 2014-2020 allocation for these regions in that Member State.

15b. Notwithstanding paragraphs 10 to 13, additional allocations as set out in paragraphs 16 to 21 shall apply.

16. A total of EUR ~~60 000 000~~ **120 000 000** will be allocated for the PEACE PLUS programme where it is acting in support of peace and reconciliation. **and of the continuation of North-South cross border co-operation.** In addition, at least EUR 60 000 000 shall be allocated for the PEACE PLUS programme from the allocation for Ireland under the European Territorial Cooperation goal (INTERREG) ~~for the continuation of North-South cross border co-operation.~~

17. Where the population of a Member State has declined, on average, by more than 1% per year, between the periods 2007-2009 and 2016-2018, that Member State shall receive an additional allocation equivalent to the total fall in its population between those two periods multiplied by EUR 500. Where applicable, that additional allocation shall be allocated to the less developed regions in the Member State concerned.

18. The less developed regions of the Member States which have only started receiving support from the Funds in the 2014-2020 programming period, will receive an additional allocation of EUR 400 000 000.

19. In order to recognise the challenges posed by the situation of island Member States and the remoteness of certain parts of the Union, Malta and Cyprus shall receive an additional

allocation of EUR 100 000 000 each for the Structural Funds under the Investment for jobs and growth goal. The northern sparsely populated areas of Finland shall receive an additional allocation of EUR 100 000 000 to the amount referred to in paragraph 9.

20. In order to boost competitiveness, growth and job creation in certain Member States, the Funds will provide the following additional allocations under the Investment for jobs and growth goal:

- a) EUR 200 000 000 for the transition regions in Belgium;**
- b) EUR 200 000 000 for the less developed regions in Bulgaria;**
- c) EUR 1 550 000 000 for the Czechia under the Cohesion Fund;**
- d) EUR 100 000 000 for Cyprus under the Structural Funds;**
- e) EUR 50 000 000 for Estonia under the Structural Funds;**
- f) EUR 650 000 000 for the transition regions of Germany affected by paragraph 15a;**
- g) EUR 50 000 000 for Malta under the Structural Funds;**
- h) EUR 600 000 000 for the less developed regions in Poland;**
- i) EUR 300 000 000 for the transition regions in Portugal;**
- j) EUR 350 000 000 for the more developed region of Slovenia.**

21. An additional EUR 100 million shall support cross-border cooperation. It shall complete the allocations of resources by Member States pursuant to the weighted criteria detailed in subparagraphs a and b of paragraph 8.

The application of paragraphs 1 to 16 will result in Member State allocations as follows:

{Table with Member States national allocations}

{...}

Annex *XX*

Data to be recorded and stored electronically on each operation – Article 66(1)(e)

This Annex establishes the data to be recorded without prescribing a specific structure for the electronic system (eg. information included in a line for purposes of this Annex may be broken down to multiple data fields in the respective electronic system).

The data indicated in the first column of the table is required for operations supported by any of the Funds covered by this Regulation unless otherwise specified in the second column. Only data fields that are relevant to the operation in question should be completed. For financial instruments operations, information in sections that explicitly refer to financial instruments shall be recorded and stored additionally.

Where an operation is supported by more than one programme, priority, Fund or under more than one category of region, the information referred to in fields 28-126 of this Annex shall be recorded in a manner that allows data to be retrieved broken down by programme, priority, Fund and category of region.

Additionally, the information referred to in fields 46-145 of this Annex (data related to reporting requirements under Article 37, and Annex VII.) shall be recorded in a manner that allows data to be retrieved broken down by specific objectives.

Data fields	Indication of Funds for which data is not required	Explanations and comments NB! These will not be included in the final version of the Annex

Data on the beneficiary^{42,43}

1. Name and unique identifier, where relevant, of each beneficiary	
2. Information whether the beneficiary is a public or private law body, or an entity with or without legal personality, or a natural person. If a natural person, date of birth and national ID number. If public or private law body, or an entity with or without legal personality, VAT or tax identification number	Kept Annex III of Delegated ACT 480 – Code 1 Kept (Article 2(8)(a)) changed definition Annex III of Delegated ACT 480 – Code 2
3. Information on all beneficial owners of the beneficiary, if any, as defined in Article 3(6) of Directive (EU) 2015/849, including first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s)	Added. See para 24 of EU CO MFF conclusions of July 2020 and para 30 -33 of the IIA Article 3(6) Dir. 5EU) 2015/849 of May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing
4. Information on whether the beneficiary is the body receiving the aid (in the context of State aid) or granting the aid (in the context of <i>de minimis</i> aid)	Added, Article 2(8)(c) and (ca);
5.	
6. Only for PPP operations, information whether the beneficiary is the public body initiating the PPP or the private partner selected for its implementation	Added, Article 2(8)(b); Article 57(2)
7. Only for small projects funds (Interreg), information whether the beneficiary of a small project fund is a cross-border legal body, an EGTC or a body which has legal personality	Not applicable to JTF, EMFAF, ERDF

⁴²

In case of the ETC, beneficiaries shall include the lead beneficiary and other beneficiaries.

⁴³

Beneficiary includes, where applicable, other bodies incurring expenditure under the operation which is treated as expenditure incurred by the beneficiary.

	under IJG goal, the Cohesion Fund, ESF+, AMF, BMVI, ISF	Kept Annex III of Delegated ACT 480 – Code 4
8. Contact details of the beneficiary		
Data on the beneficiary in the context of financial instruments		
9. Information whether the beneficiary is: - the body that implements a holding fund or, - where there is no holding fund structure, the body that implements a specific fund, or - where the managing authority implements financial instrument directly, information on the managing authority		Added, Article 2(8)(d), Article 53(1), (2) and (7); Article 62(1) and (3); Article 86(1) and (2) Needed for distinguishing between FI structures described in Article 53(1) and 53(2) – consequences for eligible expenditure and duties of bodies implementing FIs
Data on the operation		
10. Name and unique identifier of the operation		Kept Annex III of Delegated ACT 480 – Code 5
11. Short description of the operation. Information on what is being financed and key objectives		Kept

			Annex III of Delegated ACT 480 – Code 6
12. Information whether the operation falls under the provisions of Articles 88 or 89			Added: Article 88 and 89
13. Information whether the operation is an operation of strategic importance			Added: Article (2)(4)
14. Information whether the operation is pursuant to Article 11(1) (BMVI Regulation, Article 11(1) of the ISF Regulation) and Article 12(1) (of the AMIF Regulation), or a specific action, or an action listed in Annex IV (to those Regulations), or operating support or emergency assistance	Not applicable to Cohesion Fund, EMFAF, ERDF, JTF, ESF+		Added; for Article 11 of BMVI and ISF & Article 12 of AMF, annex IV of AMIF, BMVI and ISF Regulations
15. Date of submission of the application for the operation			Kept To verify eligibility dates – Article 57(2) & non-retroactivity Article 57(6) Annex III of Delegated ACT 480 – Code 7
16. Starting date as indicated in the document setting out the conditions for support			Kept Article 44(3)(f) and 45(1)(c) Annex III of Delegated ACT 480 – Code 8
17. End date as indicated in the document setting out the conditions for support			Kept Article 44(3)(g) Annex III of Delegated ACT 480 – Code 9
18. Actual date when the operation is physically completed or fully implemented			Kept To verify 'no retrospective financing', Article 57(6)

		Annex III of Delegated ACT 480 – Code 10
19. Body issuing the document setting out the conditions for support		Kept Annex III of Delegated ACT 480 – Code 11
20. Date of the document setting out the conditions for support and date of its amendments, if any		Kept Annex III of Delegated ACT 480 – Code 12
21. Information whether the public support for the operation will constitute State aid		Kept Annex III of Delegated ACT 480 – Code 16
22. Information whether the public support for the operation will constitute <i>de minimis</i> aid		Added, Article 2(8)(a)
23. Information whether the operation is a 'PPP operation'		Kept; Article 2(14) Annex III of Delegated ACT 480 – Code 17
24. Information whether the beneficiary or other entities implementing the operation in accordance with Union or national procurement rules use contractors and if so, once the corresponding contracts are signed, information on: <ul style="list-style-type: none"> - all contractors, including name and VAT registration or tax identification number of the contractor(s), - and beneficial owners of the contractor, as defined in Article 3(6) of Directive (EU) 2015/849, including first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s) of these beneficial owners (for operations where the beneficiary is a contracting authority in accordance with the Union or national provisions on public procurement); and - contracts (date of the contract, name, reference, contract amount and other relevant identifiers/ID numbers) 		Added See para 24 of EUCO MFF conclusions of July 2020 Article 3(6) Dir. (EU) 2015/849 of May 2015 & Article 63 of this Regulation Article 24 Interreg Regulation

<p>25. Information on whether the contractor, as referred to in the point [24], uses sub-contractors and if so, once the corresponding sub-contracts are signed, information on:</p> <ul style="list-style-type: none"> - all sub-contractors listed in the procurement documents (of the contractor), including name and VAT registration or tax identification number and information on sub-contracts (date of the contract, name, reference, contract amount and other relevant identifiers/ID numbers) 		<p>Added</p> <p>See para 24 of EUCO MFF conclusions of July 2020</p> <p>Article 3(6) Dir. (EU) 2015/849 of May 2015 & Article 63 of this Regulation</p>
<p>25 bis. Information on whether for the implementation of the operation, the beneficiary further cascades the grant to other entities „. If so, information on:</p> <p>their name, VAT registration or tax identification number and information on agreements between them and the beneficiary (date of agreement, reference, agreement amount and other relevant identifiers/ID numbers</p>		<p>Added</p> <p>Article 3(6) Dir. (EU) 2015/849 of May 2015 & Article 63 of this Regulation</p>
<p>26. Only where the total cost of the operation (including VAT) exceeds 5 million EUR, information whether VAT on expenditure incurred by the beneficiary is non-recoverable under national VAT legislation (Article 58(1)(c),</p>		<p>Kept</p> <p>Article 58(1)(c)</p> <p>Annex III of Delegated ACT 480 – Code 3</p>
<p>27. Currency of the operation (as set out in the document setting out the condition for support)</p>		<p>Kept</p> <p>Annex III of Delegated ACT 480 – Code 18</p>
<p>28. CCI of the programme(s) under which the operation is supported</p>		<p>Kept</p> <p>Annex III of Delegated ACT 480 – Code 19</p>
<p>29. Priority or priorities of the programme(s) under which the operation is supported</p>		<p>Kept</p>

			Annex III of Delegated ACT 480 – Code 20
30. Fund(s) from which the operation is supported. If there are several funds or other Union instruments from which the operation is supported, information on the split, on the pro-rata amounts, etc			Adjusted (other instruments added) Article 57(9), Annex III of Delegated ACT 480 – Code 21
31. Information on whether the operation is with the participation of a third country, or takes place in a third country. If so, identification of that third country	Not applicable to the Cohesion Fund, ESF+, ERDF, JTF		Added Relevant for DG HOME Funds, as well as for EMFF
32. Only for ESF+ support provided under the specific objective set out in Article 4(1)(xi), quantity of food (as appropriate) : - purchased by the beneficiary; and - obtained in accordance with Article 17(2) of the ESF+ regulation; and - delivered to the bodies distributing the food to end recipients; and - distributed to end recipients	Not applicable to the ERDF, Cohesion Fund, JTF and the EMFAF, ISF, BMVI, AMIF		Added Only applicable to the ESF+ support provided under specific objective set out in Article 4(1)(xi) of [ESF+ Regulation]
33. Only for ESF+ support provided under the specific objective set out in Article 4(1)(xi), quantity of basic material assistance (as appropriate) : - purchased by the beneficiary; and - delivered to bodies distributing the assistance to end recipients; and - distributed to end recipients	Not applicable to the ERDF, Cohesion Fund, JTF and the EMFAF, ISF, BMVI, AMIF		Added Only applicable to the ESF+ support provided under specific objective set out in Article 4(1)(xi) of [ESF+ Regulation]
34. Only for ESF+ support provided under specific objective set out in Article 4(1)(xi), number of vouchers or cards (or other instruments of indirect delivery) issued, and delivered to end recipients, and used by end recipients, as appropriate , as well as information on the total amount of expenditure loaded in vouchers or cards (or other instruments of indirect delivery) delivered to end recipients, and used by end recipients	Not applicable to the ERDF, Cohesion Fund, JTF and the EMFAF, ISF, BMVI, AMIF		Added Only applicable to the ESF+ support provided under specific objective set out in Article 4(1)(xi) of [ESF+ Regulation]
35. Category(ies) of region concerned by the operation	Not applicable to the Cohesion Fund and		Kept Note: one operation may cover

		the EMFAF, ISF, BMVI, AMIF	several categories – Article 57(3)) Annex III of Delegated ACT 480 – Code 22
Data specific to financial instruments operations			
36. Information on whether the financial instrument is combined with programme support in the form of grants within the meaning of Article 52(5)			Added, Article 2(3)(b) Article 52(5) ('programme support in the form of grants shall not exceed the value of investment by the financial product')
37. Information on whether the financial instrument operation is implemented directly by the managing authority, or is implemented under the responsibility of the managing authority, within the meaning of Article 53(1) and 53(2)			Added. Article 53(1) & 53(2)
38. Information on whether the financial instrument operation is implemented across consecutive periods, and if so, identification of the periods concerned below: - 2014-2020 and 2021-2027 - 2021-2027 and post-2027			Added; Article 62(1a)
39. Where the financial instrument is organised through a holding fund, information about the body implementing a specific fund under the holding fund			Added: Article 53(2b) and 53(3).
40. Procedure for selecting the body implementing the financial instrument			Added: Article 53(2), 2a and 2b
41. Legal status of the financial instrument, either: - an investment of programme resources into the capital of a legal entity; or - separate blocks of finance or fiduciary accounts			Added: Article 53(2) 1 st para
42. Contact details of the beneficiary, and, where the financial instrument is set up with a holding fund, contact details of the body implementing a specific fund under the holding fund			Kept Added on FI (based on CIR 821/2014 for 2014-2020)

		Implementing Act 821/2014 – Code 11/11.1/11.1.1/11.1.2
43. Date of signature of the funding agreement between the managing authority and the body implementing a holding fund, or a specific fund without a holding fund		Added: Article 53(3) (a) and (b) and kept as in CIR 821/2014 for 2014-2020
44. Date of signature of the funding agreement between the body implementing a holding fund and the body implementing a specific fund		Added: Article 53(3) (a) and (b) and kept as in CIR 821/2014 for 2014-2020
45. Date of completion of the ex-ante assessment referred to in Article 52(3)		Added: Article 52(3) and kept as in CIR 821/2014 for 2014-2020.
<p>Data on types of intervention</p> <p>Adjusted</p> <p>Needs to be broken down by Fund, category of region (where applicable) and priority and SO (by SO according to reporting obligations – Article 37)</p> <p>Also note, Article 37 applies if expenditure is ‘incurred and paid’ and this is required by audit trail in Annex XI)</p>		
46. Codes for intervention field dimension, for form of support dimension, for territorial delivery mechanism and territorial focus dimension, for economic activity dimension, for location dimension, for gender tracking and for macro-regional and sea basin strategies, where applicable, pursuant to Annex I to this Regulation and Annex VII to the ERDF and CF Regulation, as well as Annex VI to the AMIF, BMVI and ISF Regulations	Not applicable to EMFF	Adjusted, Annex I, table 1 + Annex VII for ERDF, CF and ESF+ and Annex VI, table 1 of fund specific regulations for AMF, ISF and BMVI Annex III of Delegated ACT 480 – Code 23 to 30

<p>47. Code(s) for ESF+ secondary theme dimension, pursuant to Annex I (to this Regulation)</p>	<p>Not applicable to the ERDF, the Cohesion Fund, JTF and the EMFAF, ISF, BMVI, AMIF</p>	<p>Adjusted, Annex I, table 6+ Annex VII Annex III of Delegated ACT 480 – Code 28</p>
<p>48. Codes for the type of action, modalities and secondary implementation dimensions, pursuant to Annex VI to the AMIF, BMVI and ISF Regulations</p>	<p>Not applicable to the ERDF, the Cohesion Fund, JTF, ESF+ and the EMFAF</p>	<p>Annex VI, tables 2, 3 and 4 of fund specific regulations for AMF, ISF and BMVI + Annex VII</p>
<p>Adjusted Also, field relevant for FI Article 37(4) – transmitted data need to reflect data recorded electronically according to Article 66(1)(e) Article 37 and Annex VII defines reporting obligations and formats (especially tables 3, 3A, 3B and 6, 6A and 6B) – table 3 and 6 for ESF+, ERDF and CF as approved at Coreper on 19/6/2019 Need to be broken down by Fund, priority, SO, category of region, where applicable Breakdowns of data on indicators, where applicable required by regulations, required in annex XIV, point 4.1.1</p> <p style="text-align: center;">Data on indicators for all operations (including financial instruments operations)</p>		

<p>49. Unique identifier and indicator name for each of the common and/or programme specific output indicators relevant for the operation</p>		<p>Split row (ID and name separately), Table 3, 3B, 6 and 6B of Annex VII of this Regulation</p> <p>For AMF, ISF and BMVI, data for all common indicators set out in the Annex VIII of the fund specific regulation, for a specific objective, have to be recorded</p> <p>For ESF+, in case the operation supports participants, all common indicators on participants are relevant</p> <p>Annex III of Delegated ACT 480 – Code 31</p>
<p>50. For each output indicator:</p> <ul style="list-style-type: none"> - measurement unit, - target value for the operation, where applicable, broken down by gender where applicable, - cumulative values achieved to date, where applicable, broken down by gender, where applicable, - achievement ratio (achieved value/target value), where applicable 	<p>Not applicable to EMFAF</p>	<p>Kept, Extended</p> <p>Annex III of Delegated ACT 480 – Code 32, 33, 34</p> <p>Added: achievement ratio - 'secondary data' needed in a way that it can be computed</p>
<p>51. Milestone value for each output indicator, where applicable and broken down by gender, where applicable</p>	<p>Not applicable to the ESF+ support provided under specific objective set out in Article 4(1)(xi) of the [ESF+ Regulation], EMFAF, AMIF, BMVI, ISF</p>	<p>Article 7 ERDF/CF; Article 12 of this Regulation)</p> <p>See also Article 4(1)(xi) of ESF+</p>

<p>52. Unique identifier and indicator name for each of the common and/or programme specific result indicators relevant for the operation</p>		<p>Adjusted Row was split (ID and name separately), Table 3, 3B and 6, 6B of Annex VII of this Regulation</p> <p>For AMF, ISF and BMVI, data for all common indicators set out in the Annex VIII of the fund specific regulation, for a specific objective, have to be reported</p> <p>Annex III of Delegated ACT 480 – Code 35</p>
<p>53. Indicator breakdown, where specifically required in the Fund specific Regulations</p>	<p>Not applicable to EMFAF, ERDF, ESF+, Cohesion Fund, JTF</p>	<p>Added, Article 37(2)(b)</p> <p>Requested for HOME Funds, Table 3B (Column 5)</p>
<p>54. Measurement unit for each result indicator, where relevant</p>	<p>Not applicable to ERDF, Cohesion Fund, JTF, EMFAF</p>	<p>Kept (NB: Measurement unit for each result target and baseline value has been deleted)</p> <p>For ESF+, in case the operation supports participants, all common indicators on participants are relevant</p> <p>Annex III of Delegated ACT 480 – Code 36</p>
<p>55. Baseline and target value for each result indicator for the operation, where applicable and broken down by gender, where applicable, as well as values achieved to date and result indicator achievement ratio (achieved value/target value)</p>	<p>Not applicable to , EMFAF</p>	<p>Kept (table 6, Annex VII); even though most of them could be '0'</p> <p>Annex III of Delegated ACT 480 – Code 37 and 40</p>

	Baseline value not applicable to ESF+, AMIF, BMVI, ISF	
Financial data on each operation (in the currency as set out in the document setting out the conditions for support)		
56. Amount of the total eligible cost of the operation approved in the latest version of the document setting out the conditions for support		<p>Kept</p> <p>Note: threshold in related to operation refer to 'total eligible cost' – except 'total eligible expenditure' determining 'single audit' arrangements in Article 74(3)</p> <p>Annex III of Delegated ACT 480 – Code 41</p>
57. Amount of the total eligible costs for which public contribution is provided		<p>Kept ('public expenditure' replaced by 'public contribution' – Article 2(27))</p> <p>Annex III of Delegated ACT 480 – Code 42</p>
58. Amount of support from the Funds paid or to be paid		<p>Added, based on Article 87(5)(b)</p> <p>Also Annex VII, table 1 for ERDF, CF, ESF+ and EMFF and table 2A for ISF, AMF and BMVI (data in reporting refer to</p>

		‘contribution from the funds to selected operations’)
Financial data specific to financial instruments operations (in the currency applicable to the operation)		
<p>59.</p> <p>60.</p> <p>61. Amount of programme contribution, committed to a financial instrument and approved in a document setting out the conditions for support (funding agreement), out of which:</p> <ul style="list-style-type: none"> - amount of public contribution; - amount of Funds contribution, broken down by Fund 		<p>Added</p> <p>adjustment to the specificity of FI (Article 2(18) – contribution from the Funds+national co-financing (public and/or private)</p> <p>Article 67(4)</p> <p>Annex XI, point II.2/II.1</p> <p>Added</p> <p>Annex VII, table 1 – reporting in relation to the operations selected and the respective contribution from the Funds (column 9).</p>
<p>97. Amount of private and public resources mobilised in addition to the Funds, by product: loans; guarantees; equity of quasi-equity; grants within a financial instrument operation</p>		<p>Added</p> <p>Article 37(3)(c)</p> <p>Annex VII, table 8 – reporting obligations (the purpose here is to allow the calculation of achieved leverage)</p>
<p>98. Interest and other gains generated by support from the Funds to financial instruments</p>		<p>Added</p>

		Article 54 Article 37(3)(d) and Annex VII, table 8 – reporting obligations
99. Amount of interests and other gains attributable to the Funds used until the end of eligibility period used for capital investments, as well as payments of management fees and reimbursement management costs		Added Article 54(2)
100. Amounts of interests and other gains attributable to the Funds not used until the end of eligibility period		Added Article 54(3)
101. Support from the Funds used for differentiated treatment of investors operating under the market economy principle through an appropriate sharing of risks and profits		Added Article 55
102. Resources returned attributable to support from the Funds, out of which capital repayments, or gains, or other earnings and yields		Added Article 56, Article 37(3)(d) and Annex VII, table 8 – reporting obligations
103. Information on re-use of resources returned attributable to the support from the Funds within the eligibility period, providing separate records for the amounts: <ul style="list-style-type: none"> a. further capital investments, b. to cover the losses in the nominal amount of the Funds contribution to the financial instrument resulting from negative interest, and/or c. for any management costs and fees associated to such further investments, d. 		Added Article 56(1)
104. Re-use of resources returned which are attributable to the support from the Funds within a period of 8 years after the end of the - eligibility period		Added Article 56(2)
105. Total value of loans, equity or quasi equity investments in final recipients guaranteed with programme resources and actually disbursed to final recipients		Added Article 37(3)(e)

<p>106. Information on:</p> <p>e. the final recipient of support from the Funds, name(s) and ID number,</p> <p>f. beneficial owners of the final recipient, if any, as defined in Article 3(6) of Directive (EU) 2015/849, including first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s),</p> <p>g. amount of support received (grant, loan, guaranteed loan, equity)</p>		<p>annex VII, table 8 – reporting obligations</p> <p>See para 24 of EUCO MFF conclusions of July 2020 and para 30 - 33 of the IIA</p>
<p>Data on payment claims by the beneficiary</p>		
<p>62. Date of receipt of each payment claim by the beneficiary</p>		<p>Kept</p> <p>Annex III of Delegated ACT 480 – Code 44</p>
<p>63. Date of the last payment to the beneficiary (for the purposes of the start date for the document retention period)</p>		<p>Added</p> <p>Article 76</p> <p>Annex III of Delegated ACT 480 – Code 45</p>
<p>64. Amount of eligible expenditure in each payment claim as paid out to the beneficiary, as well as the date of payment to the beneficiary</p>		<p>Kept</p> <p>Article 68 (1)(b)</p> <p>Annex III of Delegated ACT 480 – Code 46, 48</p>
<p>65. Total amount of eligible expenditure entered into the accounting system(s) that has been included in the final payment application for the accounting year and total amount of the corresponding public contribution made or to be made</p>		<p>Kept</p> <p>Article 92(3)(a) and Article 85(3)(c)</p>

		<p>‘Public expenditure’ replaced by public contribution as in Article 2(27))</p> <p>Annex III of Delegated ACT 480 – Code 47</p>
<p>66. Only for operations with expenditure related to operations covering more than one category of region, pro-rata allocation of expenditure to the categories of region</p>	<p>Not applicable to AMF, BMVI, ISF, the ESF+, EMFAF</p>	<p>Added</p> <p>Article 57(3) – eligibility based on location; it replaces capping used in CPR 2014-20 that was reflected in annex on data recorded in the past; to monitor the split of amounts by category of region</p>
<p>67. Only for operations with expenditure related to operations receiving support from one or more Funds or one or more programmes and from other Union instruments, pro-rata allocation of expenditure to each Fund and for the programme or programmes</p>		<p>Added</p> <p>Article 57(9) – pro-rata may be used to define the amount to be entered into the payment application of a Fund</p>
<p>68. Dates and short description of the results of management verifications of the operation</p>		<p>Kept, extended as now Article 74(1) 2nd para asks for info to be used as referred to Article 66(1)(e), ‘including results of management verifications’</p> <p>Article 68(2)</p> <p>Annex III of Delegated ACT 480 – Code 50</p>
<p>69. Dates and short description of the results of on-the-spot audits of the operation</p>		<p>Kept</p>

		Article 73(3) Annex III of Delegated ACT 480 – Code 51
70. Body carrying out audit work or verifications		Kept Annex III of Delegated ACT 480 – Code 52
Data on expenditure in payment claim from beneficiary – only for expenditure based on real costs		
71. Eligible expenditure declared to the Commission established on the basis of costs actually incurred and paid, together with in-kind contributions and depreciation, where applicable		Kept Annex III of Delegated ACT 480 – Code 53
72. Public contribution corresponding to the eligible expenditure declared to the Commission established on the basis of costs actually reimbursed and paid, together with in-kind contributions and depreciation, where applicable		Kept (public expenditure replaced by public contribution) Annex III of Delegated ACT 480 – Code 54
73. Contract type and contract amount if the contract award is subject to the provisions of ; - Directive 2014/25/EU of the European Parliament and the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC ⁴⁴ , or		Kept Annex III of Delegated ACT 480 – Code 55 & 56

⁴⁴ OJ L 94, 28.3.2014, page 243-374.

<ul style="list-style-type: none"> - Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC⁴⁵, - Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts⁴⁶ 		
<p>74. Eligible expenditure incurred and paid based on a contract if the contract award is subject to the provisions of Directive 2014/25/EU or Directive 2014/24/EU or Directive 2014/23/EU</p>		Kept Annex III of Delegated ACT 480 – Code 57
<p>75. The procurement procedure used if the contract award is subject to the provisions of Directive 2014/25/EU or Directive 2014/24/EU or Directive 2014/23/EU</p>		Kept Annex III of Delegated ACT 480 – Code 58
<p>76. Name and VAT registration or tax identification number of the contractor(s) and sub-contractor(s) if the contract award is subject to the provisions of Directive 2014/25/EU or Directive 2014/24/EU or Directive 2014/23/EU or national provisions on public procurement</p>		Kept Extended to include reference to sub-contractors - See para 24 of EUCO MFF conclusions of July 2020 Article 3(6) Dir. (EU) 2015/849 of May 2015 on beneficial owners Annex III of Delegated ACT 480 – Code 59
<p>76 bis. The procurement procedure used, contract amount and eligible expenditure incurred and paid based on a contract if the contract award is subject to the provisions of Directive 2009/81/EC of the European Parliament and of the Council⁴⁷</p>	Not applicable to EMFAF, ERDF, ESF+, Cohesion Fund, JTF	Introduced for purposes of DG Home Funds It concerns Directive 2009/81/EC of 13 July 2009 on the

⁴⁵, OJ L 94, 28.3.2014, pages 65-242.

⁴⁶, OJ L 94, 28.3.2014, page 1-64.

⁴⁷ OJ L 2016, 20.8.2009, pages 76-136.

		coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security
Data on expenditure in each payment claim from beneficiary – only for expenditure based on unit costs		
77. Amount of eligible expenditure declared to the Commission on the basis of unit costs		Kept Annex III of Delegated ACT 480 – Code 60
78. Public contribution corresponding to the eligible expenditure declared to the Commission established on the basis of unit costs		Kept (public expenditure replaced by public contribution) Annex III of Delegated ACT 480 – Code 61
79. Definition of a unit to be used for each unit cost		Kept Annex III of Delegated ACT 480 – Code 62
80. Number of units delivered as indicated in the payment claim for each unit item for each unit cost		Kept Annex III of Delegated ACT 480 – Code 63
81. Unit cost for a single unit		Kept Annex III of Delegated ACT 480 – Code 64

Data on expenditure in each payment claim from beneficiary – only for expenditure based on lump sums		
82. Amount of eligible expenditure declared to the Commission on the basis of lump sums		Kept Annex III of Delegated ACT 480 – Code 65
83. Public contribution corresponding to eligible expenditure declared to the Commission established on the basis of lump sums		Kept Annex III of Delegated ACT 480 – Code 66
84. For each lump sum, deliverables (outputs or results) in accordance with the document setting out the conditions for support as the basis for disbursement of lump sum payments		Kept Annex III of Delegated ACT 480 – Code 67
85. For each lump sum, the corresponding amount in accordance with the document setting out the conditions for support		Kept Annex III of Delegated ACT 480 – Code 68
Data on expenditure in payment claim from beneficiary – only for expenditure based on flat rates		
86. Amount of eligible expenditure declared to the Commission, as well as the flat rate in the document setting out the conditions for support		Kept Annex III of Delegated ACT 480 – Code 69
87. Public contribution corresponding to eligible expenditure declared to the Commission established on the basis of flat rates		Kept

		Annex III of Delegated ACT 480 – Code 70
Data on expenditure in each payment application from the Member State – only for expenditure for which Union contribution under Article 88 is provided		
88. For each type of expenditure in a payment application date on which it was paid and type of reimbursement by the Member State to the beneficiary		Added Article 88(2)
89. Date and short description of the audits and management verifications carried out by the Member State aiming at verifying that the conditions for reimbursement by the Commission have been fulfilled		Added Article 88
Data on expenditure in each payment application from the Member State – only for expenditure for which Union contribution under Article 89 is provided		
90. Information on the type of reimbursement by the Member State to the beneficiary and what kind of support it takes, as well as date of reimbursement		Added Article 89(3)
91. Date and short description of the audits and management verifications carried out by the Member State aiming at exclusively verifying that the conditions for reimbursement by the Commission have been fulfilled		Added
Data on expenditure of financial instruments in payment claims by beneficiaries		
		Added

<p>92. Total amount of programme contribution paid to final recipients, in the case of loans, equity and quasi-equity, by product:</p> <ul style="list-style-type: none"> - out of which total amount of Funds contribution, broken down by Fund - out of which total amount of national public co-financing - out of which total amount of national private co-financing 	<p>Added Article 53(1) and (2); Article 62(1)(a); Article 85 and 86 Article 37(3)(a); Article 2(27) annex VII, table 8 – reporting obligations The total of Funds and public co-financing will give the total eligible public contribution within the meaning of Article 2(27).</p>
<p>93. Total amount of programme contributions set aside for guarantee contracts, in accordance with Article 62(1), point b):</p> <ul style="list-style-type: none"> - out of which total amount of Funds contribution, broken down by Fund - out of which total amount of national public co-financing 	<p>Added Article 53(1) and (2); Article 62(1)(b); Article 85 and 86 Article 37(2)(a); Article 2(27) annex VII, table 8 – reporting obligations</p>
<p>94. Total amount of programme contribution corresponding to payments to, or for the benefit of, final recipients where financial instruments are combined with other Union contribution in a single financial instrument operation:</p> <ul style="list-style-type: none"> - out of which total amount of Funds contribution, broken down by Fund - out of which total amount of national public co-financing - out of which total amount of national private co-financing 	<p>Added Article 53(1) and (2); Article 62(1)(c); Article 85 and 86 Article 37(3)(a); Article 2(27) annex VII, table 8 – reporting obligations</p>
<p>95. Information on amount of management costs and fees where bodies implementing a holding fund and/or specific funds are selected through a direct award, distinguishing between:</p> <ul style="list-style-type: none"> - in relation to a holding fund depending on the financial product operating within the holding fund structure by financial product - in relation to specific funds (set-up either with or without the holding fund structure) by financial product 	<p>Added Articles 62(1)(d), 62(3) 1st para, 85, 86; Appendix 1 of Annex XIX Article 37(3)(b) and Annex VII, table 8 – reporting obligations;</p>

<p>96. Amount of management costs and fees where bodies implementing a holding fund and/or specific funds are selected through a competitive tender</p>		<p>Articles 62(1)(d), 62(3) 2nd para., 85, 86; Appendix 1 of Annex XIX Article 37(3)(b) and Annex VII, table 8 – reporting obligations;</p>
<p>97. Amount of private and public resources mobilised in addition to the Funds, by product: loans; guarantees; equity of quasi-equity; grants within a financial instrument operation</p>		<p>Added Article 37(3)(e) Annex VII, table 8 – reporting obligations (the purpose here is to allow the calculation of achieved leverage)</p>
<p>98. Interest and other gains generated by support from the Funds to financial instruments</p>		<p>Added Article 54 Article 37(3)(d) and Annex VII, table 8 – reporting obligations</p>
<p>99. Amount of interests and other gains attributable to the Funds used until the end of eligibility period used for capital investments, as well as payments of management fees and reimbursement management costs</p>		<p>Added Article 54(2)</p>
<p>100. Amounts of interests and other gains attributable to the Funds not used until the end of eligibility period</p>		<p>Added Article 54(3)</p>
<p>101. Support from the Funds used for differentiated treatment of investors operating under the market economy principle through an appropriate sharing of risks and profits</p>		<p>Added Article 55</p>
<p>102. Resources returned attributable to support from the Funds, out of which capital repayments, or gains; or other earnings and yields</p>		<p>Added Article 56; Article 37(3)(d) and Annex VII, table 8 – reporting obligations</p>

<p>103. Information on re-use of resources returned attributable to the support from the Funds within the eligibility period, providing separate records for the amounts:</p> <ul style="list-style-type: none"> — further capital investments, — to cover the losses in the nominal amount of the Funds contribution to the financial instrument resulting from negative interest, and/or — for any management costs and fees associated to such further investments, 	<p>Added</p> <p>Article 56(1)</p>
<p>104. Re-use of resources returned which are attributable to the support from the Funds within a period of 8 years after the end of the eligibility period</p>	<p>Added</p> <p>Article 56(2)</p>
<p>105. Total value of loans, equity or quasi-equity investments in final recipients guaranteed with programme resources and actually disbursed to final recipients</p>	<p>Added</p> <p>Article 37(3)(e)</p> <p>-annex VII, table 8—reporting obligations</p>
<p>106. Information on:</p> <ul style="list-style-type: none"> — the final recipient of support from the Funds, name(s) and ID number, — beneficial owners of the final recipient, if any, as defined in Article 3(6) of Directive (EU) 2015/849, including first name(s) and last names(s), date(s) of birth and VAT registration number(s) or tax identification number(s); — amount of support received (grant, loan, guaranteed loan, equity) 	<p>See para 24 of EUCO MFF conclusions of July 2020 and para 30—33 of the HA</p>
<p>Data on deductions from the accounts</p> <p>Added</p> <p>Added Article 92(5) on accounts</p> <p>Basic information should be reflected in system(s) created on the basis of Article 66(1)(e) and details should be kept in system(s) created on the basis of Article 70(1)(ba)</p> <p>Plus obligations in relation to electronic system(s) to be</p>	

		included in descriptions of MCS – Annex XIV point 4.1.4
107. Date and reason for each deduction made in accordance with Article 92(5), as well as information on the type of deduction		Added
108. Amounts of total eligible expenditure affected by each deduction (out of which, amount corrected as a result of audit)		Art/ 92(5)(a) and (b) and (c) Added Amounts related to audits result from appendices 2 and 4 of Annex XX – accounts (note: term used is ‘corrected’ not deducted)
109. Amounts of public contribution affected by each deduction (out of which, amount corrected as a result of audit)		Added Analogically to recoveries, deductions refer to ‘public support’ (public contribution less ‘own’ public contribution of a beneficiary) (annex XX, Appendices 2 and 4, where all deductions would be reflected and explained use total eligible and corresponding public contribution)
Data on payment applications to the Commission (in EUR)		
110. Date of submission of each payment application including eligible expenditure from the operation		Kept Annex III of Delegated ACT 480 – Code 79

111. Total amount of eligible expenditure incurred by the beneficiary and paid in implementing the operation included in each payment application		Kept Annex III of Delegated ACT 480 – Code 80
112. Total amount of public contribution of the operation included in each payment application		Kept (adjusted reference to article on public contribution) Annex III of Delegated ACT 480 – Code 81
113. Only for cases of State aid where advances are paid in accordance with Article 85(4a), the amount paid to the beneficiary under the operation as an advance and included in a payment application (date and amount)		Kept Article 85(4)bis added by the Council Annex III of Delegated ACT 480 – Code 86
114. Only for cases of State aid where advances are paid in accordance with Article 85(4a), the amount of the advance included in a payment application which has been covered by expenditure paid by the beneficiary within three years of the payment of the advance		Kept Article 85(4)bis added by the Council Annex III of Delegated ACT 480 – Code 87
115. Only for cases of State aid where advances are paid in accordance with Article 85(4)bis, the amount paid to the beneficiary under the operation as an advance included in a payment application which has not been covered by expenditure paid by the beneficiary and for which the three-year period has not yet elapsed		Kept Article 85(4)bis added by the Council Annex III of Delegated ACT 480 – Code 88
116. Only for reimbursement of eligible expenditure under Article 89, amount of eligible expenditure in accordance with the decision referred to in Article 89(2) or the delegated act referred to in Article 89(4), included in each payment application		Added Article 85(4)

		(Analogical approach to the SCO on the basis of Article 14, ESF from 14 20)
117. Only for reimbursement of eligible expenditure under Article 88, amount of eligible expenditure in accordance with the decision referred to in Article 88(2) or the delegated act referred to in Article 88(4), included in each payment application		Added article 85(5) – note: a wrong reference in the original Council mandate
118. Only for aid schemes under Article 107 TFEU, amount of public contribution paid to the beneficiary in case of aid schemes, pursuant to Article 85(5) of this Regulation		Added Article 85(5)
Data on expenditure in each payment application from the Member State – only for expenditure for which Union contribution under Article 88 is provided		
88. For each type of expenditure in a payment application date on which it was paid and type of reimbursement by the Member State to the beneficiary		Added Article 88(2)
89. Date and short description of the audits and management verifications carried out by the Member State aiming at verifying that the conditions for reimbursement by the Commission have been fulfilled		Added Article 88
117. Only for reimbursement of eligible expenditure under Article 88, amount of eligible expenditure in accordance with the decision referred to in Article 88(2) or the delegated act referred to in Article 88(4), included in each payment application		Added article 85(5) – note: a wrong reference in the original Council mandate
Data on expenditure in each payment application from the Member State - only for expenditure for which Union contribution under Article 89 is provided		
90. Information on the type of reimbursement by the Member State to the beneficiary and what kind of support it takes, as well as date of reimbursement		Added

		Article 89(3)
91. Date and short description of the audits and management verifications carried out by the Member State aiming at exclusively verifying that the conditions for reimbursement by the Commission have been fulfilled		Added
116. Only for reimbursement of eligible expenditure under Article 89, amount of eligible expenditure in accordance with the decision referred to in Article 89(2) or the delegated act referred to in Article 89(4), included in each payment application		Added Article 85(4) (Analogical approach to the SCO on the basis of Article 14, ESF from 14-20)
Specific data on payment applications to the Commission (in EUR) for financial instruments		
119. Total amount of programme contributions effectively paid, or, in case of guarantees, set aside for guarantee contract, as eligible expenditure in accordance with Article 86(1)		Adjusted - Article 86(1) Article 37(3)(a) The filed refers to financial instruments implemented in accordance with Article 53(1) (FI implemented directly by the MA) and means: ‘the total amount (of programme contribution) disbursed or, in the case of guarantees, set aside for guarantee contracts, by, the managing authority to final recipients as referred to in points (a), (b) and (c) of Article 62(1), included in each payment application’

		<p>Note: different wording in Article 62(1); 86(1) and (2) + differences in eligible expenditure between 53(1) and (2)</p> <p>Article 62 does not cover amount referred to in Article 86(2)(a) because there is no set up of the FI.</p> <p>Annex 1 Implementing Act 821/2014 – Code 25</p>
<p>120. Amount of public contribution effectively paid, or, in case of guarantees, set aside for guarantee contract, as eligible expenditure in accordance with Article 86(1)</p>		<p>Adjusted</p> <p>Refers to financial instruments implemented in accordance with Article 53(1)</p> <p>Annex 1 Implementing Act 821/2014 – Code 25.2</p>
<p>121. Total amount of programme contributions paid to financial instrument included in the first payment application</p>		<p>Kept</p> <p>Annex III of Delegated Act 480 – Code 82</p> <p>Article 86(2)(a)</p> <p>See also Appendix to the payment application for FI, column A</p>

		<p>Difference between expenditure declared in first and subsequent payment applications – Article 86(2)(a) versus 86(2)(b)</p> <p>allow for reconciliation with 86(3) made in accounts (appendix 3, Annex XX)</p> <p>Article 86(3)2nd subparagraph</p>
<p>122. Amount of public contribution, paid to the financial instrument included in the first payment application</p>		<p>Kept</p> <p>Annex III of Delegated Act 480 – Code 83</p> <p>Article 86(2)(a) appendix to the payment application for FI column B</p> <p>Adjusted</p> <p>Refers to financial instruments implemented in accordance with Article 53(2)</p>
<p>123. Total amount of programme contributions effectively paid, or in the case of guarantees, set aside for guarantee contracts as eligible expenditure and included in payment applications in accordance with 86(2)(b)</p>		<p>Kept</p> <p>Annex III of Delegated Act 480 – Code 84</p>

		<p>Refers to financial instruments implemented in accordance with Article 53(2) and means: the total amount (of programme contribution) of eligible expenditure in the meaning of Article 62(1) of this Regulation, included in each subsequent payment application.</p> <p>For reporting purposes Article 37(3)(a), (b)</p> <p>Also necessary to indicate the corresponding cleared amount as referred to in Article 86(3) (Appendix to the payment claim column C)Article 86(2)(b)</p>
<p>124. The amount of corresponding public contribution, effectively paid, or in the case of guarantees, set aside for guarantee contracts as eligible expenditure and included in payment applications in accordance with 86(2)(b)</p>		<p>Kept</p> <p>Annex III of Delegated Act 480 – Code 85</p> <p>Also necessary to indicate the corresponding cleared amount as</p>

		referred to in Article 86(3) (appendix to the payment claim column D).
125.		
126.		
Data on accounts submitted to the Commission under Article 92(1)(a) (in EUR)		
127. The date of submission of each set of accounts, including expenditure linked to an operation		Kept (note: field on date of submission of the accounts on the basis of Article 140 CPR 14-20 was deleted) Annex III of Delegated ACT 480 – Code 91
128. Total amount of eligible expenditure of the operation entered into the accounting systems of the body carrying out the accounting function, which has been included in the accounts		Kept Note: Article 92(3) uses 'in the final payment application for the accounting year' instead of 'included in the accounts' used previously in the annex of data recorded electronically Annex III of Delegated ACT 480 – Code 93

<p>129. Total amount of public contribution made or to be made in implementing the operation corresponding to the total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function, which has been included in the accounts</p>		<p>Kept Note: Article 92(3) uses 'in the final payment application for the accounting year' instead of 'included in the accounts' used previously in the annex of data recorded electronically Annex III of Delegated ACT 480 – Code 94</p>
<p>130. Total amount of payments paid to the beneficiary corresponding to the total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in the accounts</p>		<p>Kept State aid, changes by Council in Article 85(4)bis reintroducing State Aid advances Note: it was in 2014-2020 reflected in the Article on accounts (it is not done explicitly now in the Council's text) Annex III of Delegated ACT 480 – Code 95</p>
<p>131. Total eligible expenditure of the operation withdrawn during the accounting year included in the accounts</p>		<p>Kept Article 92(3)(b) Annex III of Delegated ACT 480 – Code 96</p>
<p>132. Total amount of public contribution made or to be made in implementing the operation corresponding to total eligible expenditure of the operation withdrawn during the accounting year included in the accounts</p>		<p>Kept Annex XX, appendix 2</p>

		Annex XIV specifies that these are 'amounts withdrawn from the payment application' Annex III of Delegated ACT 480 – Code 97
133. Total expenditure of the operation deducted from the accounts under Article 92(5)(a) to (c), during the accounting year reflected in the accounts (out of which amounts corrected as a result of audits)		Added Article 92(5)(a) to (c)
Specific data for financial instruments on accounts submitted to the Commission under Article 92(1)(a) (in EUR)		
134. Total amount of programme contributions paid to financial instruments included in the first payment application		Added Related to clearing of the contributions made based on Article 86(2)(a) – required in Article 86(3) 1st subparagraph Annex XX, appendix 3; note: different wording used in annex XX, and articles on FI in this Regulation;
135. The amount of public contribution, paid to financial instrument included in the first payment application		Added This amount may be up to 30% of the total amount of public contributions committed to the FI.

		<p>Related to clearing of the contributions made based on Article 86(2)(a) – required in Article 86(3) 1st subparagraph Annex XX, appendix 3;</p>
<p>136. Total amount of programme contributions effectively paid or, in the case of guarantees, set aside for guarantee contracts , as eligible expenditure included in the accounts</p>		<p>Added</p> <p>Article 86(2)(b)</p> <p>Related to clearing of the contributions made based on Article 86(2)(a) – required in Article 86(3) 1st subparagraph Annex XX, appendix 3</p>
<p>137. The amount of [corresponding]public contribution effectively paid or, in the case of guarantees, set aside for guarantee contracts as eligible expenditure included in the accounts</p>		<p>Added</p> <p>Article 86(2)(b)</p> <p>Depends on whether the programme is on total or public costs</p> <p>Related to clearing of the</p>

		<p>contributions made based on Article 86(2)(a) – required in Article 86(3) 1st subparagraph Annex XX, appendix 3</p> <p>Adjusted</p> <p>This is needed to ensure compliance with specific ceilings established at EU level.</p>
<p>Data on specific types of expenditure</p>		
<p>138. Amount of ERDF-type expenditure co-financed by the ESF+ under Article 20(2) paid or to be paid</p>	<p>Not applicable to the ERDF, the Cohesion Fund, JTF, ISF, AMF, BMVI and the EMFF</p>	<p>Kept</p> <p>Cross-financing; adjusted reference Note: in 14-20 the cross-financing level were set out at the operation level only</p> <p>Annex III of Delegated ACT 480 – Code 106</p>
<p>139. Amount of ESF-type expenditure co-financed by the ERDF under Article 20(2) paid or to be paid</p>	<p>Not applicable to the ESF+, the Cohesion Fund, JTF, ISF, AMF, BMVI and the EMFAF</p>	<p>Kept</p> <p>Cross-financing; adjusted reference Note: in 2014-20 the cross-financing level were set out at the operation level only</p> <p>Annex III of Delegated ACT 480 – Code 107</p>

<p>140. Amount of incurred and paid expenditure for land purchase under Article 58(1)(b) and, the amount linked to land purchase pursuant to 58(1) and, where applicable, the reasons for exceeding the ceilings</p>		<p>Kept (adjusted) Ceiling for land purchase Annex III of Delegated ACT 480 – Code 111</p>
<p>141. Amount of in-kind contributions to the operation</p>		<p>Kept (adjusted) Annex III of Delegated ACT 480 – Code 111</p>
<p>142. Amount of depreciation costs for which no payment supported by invoices has been made to the operation</p>		<p>Added. Article 61(2)</p>
<p>143. Amount of the contribution from the ERDF or, where applicable, an external financing instrument of the Union to a small project Fund within an Interreg programme</p>	<p>Not applicable to the ESF+, the Cohesion Fund, JTF, ISF, AMF, BMVI and the EMFAF</p>	<p>Added Article 24(1), Interreg Note: ceiling related to expenditure outside the union ex-Article 20(2) of Regulation (EU) No 1299/2013 was deleted and replaced by Article 36(1) – with no capping Note: expenditure in third countries covered by the Instrument for Pre-Accession Assistance or by the European Neighbourhood Instrument for ETC operations – was deleted from the annex</p>

<p>144. Amount of incurred and paid expenditure for operating support under Article 15(2) of the BMVI Regulation (and Article 16(4) of the BMVI Regulation for LT only) Article 15(2) of the ISF Regulation, or Article 18(2) of the AMIF Regulation.</p>	<p>Not applicable to the ERDF, the Cohesion Fund, JTF, ESF+ and the EMFAF</p>	<p>Added Article . Article 15.2 of BMVI (and Article 16.4 BMVI for LT only Article 18.2 AMF</p>
<p>145. Amount of incurred and paid expenditure for equipment, means of transport or the construction of security-relevant facilities pursuant to Article 12(4) of the ISF Regulation</p>	<p>Not applicable to the ERDF, the Cohesion Fund, JTF, ESF+, AMF, BMVI and the EMFAF</p>	<p>Added Article 12.4 of ISF</p>

ANNEX YZ

Detailed rules and template for the reporting of irregularities - Article 63(2)

Section 1: Detailed rules for the reporting of irregularities

1.1 Irregularities to be reported

The following irregularities shall be reported to the Commission in accordance with Article 63(2):

- (a) Irregularities that have been the subject of a first written assessment by a competent authority, either administrative or judicial, which has concluded on the basis of specific facts that an irregularity has been committed, regardless of the possibility that this conclusion may subsequently have to be revised or withdrawn as a result of developments in the course of the administrative or judicial procedure;
- (b) irregularities that give rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of fraud or other criminal offences, as referred to in Article 3(2)(a) and (b) and Article 4(1), (2) and (3) of Directive (EU) 2017/1371 of the European Parliament and of the Council⁴⁸ and Article 1(1)(a) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests for the Member States not bound by the above mentioned Directive;
- (c) irregularities preceding a bankruptcy;
- (d) specific irregularity or group of irregularities for which the Commission submits a written request for information to the Member State following the initial reporting from a Member State.

1.2. Irregularities exempted from reporting:

The following irregularities shall not be reported:

- (a) irregularities for an amount lower than EUR 10 000 in contribution from the Funds; this does not apply in the case of irregularities-which are interlinked and the total amount of which exceeds EUR 10 000 in contribution from the Funds, even when none of them exceeds that ceiling on its own;
- (b) cases where the irregularity consists solely of the failure to execute, in whole or in part, an operation included in the co-financed programme owing to the non-fraudulent bankruptcy of the beneficiary;
- (c) cases brought to the attention of the managing authority or the authority in charge of the accounting function by the beneficiary voluntarily and before detection by either authority, whether before or after the payment of the public contribution;
- (d) cases which are detected and corrected by the managing authority before inclusion in a payment application submitted to the Commission.

The exemptions in points (c) and (d) shall not apply to irregularities referred to under point 1.1 (b).

1.3. Determination of the reporting Member State

⁴⁸ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

The Member State in which the irregular expenditure is incurred by the beneficiary and paid in implementing the operation shall be responsible for reporting the irregularity in accordance with Article 63(2). For programmes under the ETC goal, the reporting Member State shall inform the managing authority and the audit authority of the programme.

1.4. Timing of the reporting

Within two months following the end of each quarter from their detection or as soon as additional information on the reported irregularities becomes available. However, a Member State shall immediately report to the Commission irregularities discovered or supposed to have occurred, indicating any other Member States concerned, in case the irregularities may have repercussions outside its territory.

1.5. Submission, use and processing of information reported

Where national provisions provide for the confidentiality of investigations, only information subject to the authorisation of the competent tribunal, court or other body in accordance with national rules may be reported.

The information reported in accordance with this Annex may be used for the purposes of protecting the financial interests of the Union, in particular to perform risk analyses and develop systems serving to identify risks more effectively.

This information shall not be used for any purposes other than the protection of the Union's financial interests unless the authorities that have provided it have given their express consent.

This information shall be covered by professional secrecy and may not be disclosed to persons other than those in the Member States or within the Union's institutions, agencies, offices and bodies whose duties require that they have access to it.

Section 2: Template for electronic reporting via the Irregularity Management System (IMS)

	Identification	Fund
		Member State
		Reporting authority
		Year
		Sequence number
		Programming period
		Reference number – national
	Drafting information	Initiating authority - complete name
		Request language
		Drafting date
		Quarter
	special request	Necessity to inform other countries
		Person found in other case(s)
	status	Proceedings
case closure	Case closure date	
Personal data	Identification of persons involved	Legal person / natural person
		Legal status
		National ID number
		Company name /Family name
		Trade name / First name
		Parent name / Independent prefix
		Street
		Postcode
		City
	Territorial unit where the person is registered	Member State
		Relevant NUTS level
		Flagged on basis of <u>FR 2018/1046</u> (Art.135-145)
		Justification for non-disclosure of personal data
	Description of operation	CCI number
		Objective – CCI

		Category of region where applicable
		Goal (IGJ/ETC)
		Programme
		Programme closure date
		Commission decision - number
		Commission decision - date
		Policy objective
		Priority
		Specific objective
		Territorial unit where the operation takes place
Relevant NUTS level		
Competent authority		
Operation - specific - project	Project	Project
		Project – name
		Project – number
		Co-financing rate
		Total amount of expenditure
		Total amount of irregular expenditure
Irregularity	Information leading to a suspicion of an irregularity	Date
		Source
	Provisions breached	Provisions – EU: Type, Title, reference, Article and paragraph as relevant
		Provisions - national – Type, title, reference, Article and paragraph as relevant
	Other States involved	Member State(s)
		Non-Member State(s)
	Specific information	Start date Irregularity
		End date irregularity
		Type of irregularity - typology

	on the irregularity	Type of irregularity - category
		Modus operandi
		Additional information
		Findings of the administration
		Classification of the irregularity
		Offences pursuant to Directive (EU) 1371/2017
Detection		Date of discovery (Primary administrative or judicial finding)
		Reason for performing a control (why)
		Type and/or method of control (how)
		Control carried out after payment(s) of public contribution
		Competent authority
	OLAF-Case	OLAF number – Reference
		OLAF number – Year
		OLAF number – Sequence
Status		
Total Amounts	Financial impact	Expenditure – EU contribution
		Expenditure – National contribution
		Expenditure - Public contribution
		Expenditure - Private contribution
		Expenditure – Total
		Irregular amount – EU contribution
		Irregular amount - National contribution
		Irregular amount - Public contribution
		whereof not paid – EU contribution
		whereof not paid – National contribution-
		whereof not paid - Public contribution
		Where of paid – EU contribution
		Where of paid – National contribution
		Where of paid - Public contribution

		Comments
Penalties	Procedures	Procedures initiated to impose penalties
		Type of procedure
		Start date of procedure
		(Expected) end date of procedure
		Status of procedure
	Sanctions	Penalties
		Penalties – Category
		Penalties – Type
		Penalties applied
		Amounts related to financial penalties
		End date of procedure
Comments	Comments	Comments - Reporting authority
	Attachments	Attachments
		Attachments description
	Request for cancellation	Cancellation reasons
		Rejection reasons