



**EUROPEAN UNION**

**THE EUROPEAN PARLIAMENT**

**THE COUNCIL**

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**REGULATION  
OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
LAYING DOWN COMMON PROVISIONS  
ON THE EUROPEAN REGIONAL DEVELOPMENT FUND,  
THE EUROPEAN SOCIAL FUND PLUS, THE COHESION FUND,  
THE JUST TRANSITION FUND AND THE EUROPEAN MARITIME,  
FISHERIES AND AQUACULTURE FUND AND FINANCIAL RULES  
FOR THOSE AND FOR THE ASYLUM, MIGRATION AND INTEGRATION FUND,  
THE INTERNAL SECURITY FUND AND THE INSTRUMENT  
FOR FINANCIAL SUPPORT FOR BORDER MANAGEMENT AND VISA POLICY**

## ANNEX XVI

Template for the description of the management and control system – Article 69(11)

### 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 email 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 functions and tasks as provided for in Articles 72 to 75.
  - 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 functions 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.
  - 2.1.6 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 72 to 75.
  - 2.1.7. 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).
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 76.
- 3.1.3. Description of how the work is organised (workflows, processes, internal divisions), what procedures apply and when, how these are supervised, etc.
- 3.1.4. 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 this Regulation;
- 4.1.2. Ensuring that accounting records or codes for each operation are recorded and stored, and that these records or codes support the data required for drawing up payment applications and 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 withdrawn during the accounting year as set out in point (b) of Article 98(3) and deducted from the accounts as set out in Article 98(6) and the reasons for these withdrawals and 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;
  - 4.1.6. Describing the procedures to ensure the electronic systems' security, integrity and confidentiality.
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## ANNEX XVII

Data to be recorded and stored electronically on each operation – point (e) of Article 72(1)

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

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 also recorded and stored.

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 28-123 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.

In addition, the information referred to in fields 46-152 of this Annex (data related to reporting requirements under Article 42 and Annex VII) shall be recorded in a manner that allows data to be retrieved broken down by specific objective.

Data fields	Indication of Funds for which data is not required
Data on the beneficiary <sup>12</sup>	
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	
3. Information on all beneficial owners of the beneficiary, if any, as defined in Article 3(6) of Directive (EU) 2015/849, namely first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s)  Member States may comply with this requirement by using the data stored in the registers as referred to in Article 30 of Directive (EU) 2015/849, provided a unique identification number is included.	

<sup>1</sup> In case of the European territorial cooperation goal (Interreg), beneficiaries shall include the lead beneficiary and other beneficiaries.

<sup>2</sup> Beneficiary includes, where applicable, other bodies incurring expenditure under the operation which is treated as expenditure incurred by the beneficiary.



Data fields	Indication of Funds for which data is not required
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)	
5. Only for PPP operations, information whether the beneficiary is the public body initiating the PPP or the private partner selected for its implementation	
6. Only for small projects funds (Interreg), information whether the beneficiary of a small project fund is a cross-border legal body, a European grouping of territorial cooperation or a body which has legal personality	Not applicable to ERDF under the Investment for jobs and growth goal, ESF+, the Cohesion Fund, JTF, EMFAF, AMIF, ISF or BMVI
7. Contact details of the beneficiary	
Data on the beneficiary in the context of financial instruments	
8. Information whether the beneficiary is: <ul style="list-style-type: none"> <li>(a) the body that implements a holding fund or,</li> <li>(b) where there is no holding fund structure, the body that implements a specific fund, or</li> <li>(c) where the managing authority implements financial instrument directly, information on the managing authority</li> </ul>	

Data fields	Indication of Funds for which data is not required
Data on the operation	
9. Name and unique identifier of the operation	
10. Short description of the operation. Information on what is being financed and key objectives	
11. Information whether the operation falls under the provisions of Article 94 or 95	
12. Information whether the operation is an operation of strategic importance	
13. Information whether the operation is pursuant to Article 12(1) of the BMVI Regulation, Article 12(1) of the ISF Regulation, and Article 15(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 ERDF, ESF+, Cohesion Fund, JTF or EMFAF
14. Date of submission of the application for the operation	
15. Starting date as indicated in the document setting out the conditions for support	
16. End date as indicated in the document setting out the conditions for support	
17. Actual date when the operation is physically completed or fully implemented	
18. Body issuing the document setting out the conditions for support	

Data fields	Indication of Funds for which data is not required
19. Date of the document setting out the conditions for support and date of its amendments, if any	
20. Information whether the public support for the operation will constitute State aid	
21. Information whether the public support for the operation will constitute <i>de minimis</i> aid	
22. Information whether the operation is a PPP operation	
23. Information whether the beneficiary or other entities implementing the operation in accordance with Union procurement rules use contractors and if so, once the corresponding contracts are signed, information on: <ul style="list-style-type: none"> <li>(a) all contractors, including name and VAT registration or tax identification number of the contractor(s),</li> <li>(b) and beneficial owners of the contractor, as defined in Article 3(6) of Directive (EU) 2015/849, namely 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 and</li> <li>(c) contracts (date of the contract, name, reference and contract amount)</li> </ul>	

Data fields	Indication of Funds for which data is not required
<p>Member States may comply with the requirement under point (b) by using the data stored in the registers as referred to in Article 30 of Directive (EU) 2015/849, provided a unique identification number is included.</p> <p>Information under this field is only required where public procurement procedures above the Union thresholds are concerned.</p>	
<p>24. Information<sup>1</sup> on whether the contractor, as referred to in the field 23, uses sub-contractors and if so, once the corresponding sub-contracts are signed, information on all sub-contractors listed in the procurement documents (of the contractor), namely name and VAT registration or tax identification number and information on sub-contracts (date of the contract, name, reference and contract amount)</p> <p>The requirement to record the information under this field shall apply from one year after the entry into force of this regulation.</p>	

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<sup>1</sup> Information under this field is only required at the first level of sub-contracting, only where information is recorded on a contractor under field 23, and only for sub-contracts above EUR 50 000 total value.

Data fields	Indication of Funds for which data is not required
25. Information on whether for the implementation of the operation, the beneficiary further cascades the grant to other entities. If so, information on their name, VAT registration or tax identification number and information on agreements between them and the beneficiary (date of agreement, reference and agreement amount)	
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 (point (c) of Article 64(1)),	
27. Currency of the operation (as set out in the document setting out the condition for support)	
28. CCI of the programme(s) under which the operation is supported	
29. Priority or priorities of the programme(s) under which the operation is supported	
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.	

Data fields	Indication of Funds for which data is not required
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 ERDF, ESF+, Cohesion Fund or JTF
32. Only for ESF+ support provided under the specific objective set out in point (m) of Article 4(1), quantity of food: (a) purchased by the beneficiary; (b) obtained in accordance with Article 17(2) of the ESF+ Regulation; (c) delivered to the bodies distributing the food to end recipients; and (d) distributed to end recipients	Not applicable to the ERDF, Cohesion Fund, JTF, EMFAF, AMIF, ISF or BMVI
33. Only for ESF+ support provided under the specific objective set out in point (m) of Article 4(1), quantity of basic material assistance: (a) purchased by the beneficiary; (b) delivered to bodies distributing the assistance to end recipients; and (c) distributed to end recipients	Not applicable to the ERDF, Cohesion Fund, JTF, EMFAF, AMIF, ISF or BMVI

Data fields	Indication of Funds for which data is not required
34. Only for ESF+ support provided under specific objective set out in point (m) of Article 4(1), number of vouchers or cards (or other instruments of indirect delivery) issued, and delivered to end recipients, and used by end recipients, 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, EMFAF, AMIF, ISF or BMVI
35. Category(ies) of region concerned by the operation	Not applicable to the Cohesion Fund, EMFAF, AMIF, ISF or BMVI
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 58(5)	
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 59(1) and (2)	
38. Information on whether the financial instrument operation is implemented across consecutive periods, and if so, identification of the periods concerned below: (a) 2014-2020 and 2021-2027 (b) 2021-2027 and post-2027	

Data fields	Indication of Funds for which data is not required
39. Where the financial instrument is organised through a holding fund, information about the body implementing a specific fund under the holding fund	
40. Procedure for selecting the body implementing the financial instrument	
41. Legal status of the financial instrument, either: (a) an investment of programme resources into the capital of a legal entity; or (b) separate blocks of finance or fiduciary accounts	
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	
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	
44. Date of signature of the funding agreement between the body implementing a holding fund and the body implementing a specific fund	
45. Date of completion of the ex-ante assessment referred to in Article 58(3)	



Data fields	Indication of Funds for which data is not required
Data on types of intervention	
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, ISF and BMVI Regulations	Not applicable to EMFAF
47. Code(s) for ESF+ secondary theme dimension, pursuant to Annex I to this Regulation	Not applicable to the ERDF, the Cohesion Fund, JTF, EMFAF, AMIF, ISF or BMVI
48. Codes for the type of action, implementation and particular themes dimensions, pursuant to Annex VI to the AMIF, ISF and BMVI Regulations	Not applicable to the ERDF, ESF+ , Cohesion Fund, JTF or EMFAF
Data on indicators for all operations (including financial instruments operations)	
49. Unique identifier and indicator name for each of the common and/or programme specific output indicators relevant for the operation	

Data fields	Indication of Funds for which data is not required
50. For each output indicator: <ul style="list-style-type: none"> <li>(a) measurement unit,</li> <li>(b) target value for the operation, where applicable, broken down by gender where applicable,</li> <li>(c) cumulative values achieved to date, where applicable, broken down by gender, where applicable,</li> <li>(d) achievement ratio (achieved value/target value), where applicable</li> </ul>	Not applicable to EMFAF
51. Milestone value for each output indicator, where applicable and broken down by gender, where applicable	Not applicable to the ESF+ support provided under specific objective set out in point (m) of Article 4(1) of the ESF+ Regulation, or to EMFAF, AMIF, ISF or BMVI
52. Unique identifier and indicator name for each of the common and/or programme specific result indicators relevant for the operation	
53. Indicator breakdown, where specifically required in the Fund specific Regulations	Not applicable to ERDF, ESF+, Cohesion Fund, JTF or EMFAF

Data fields	Indication of Funds for which data is not required
54. Measurement unit for each result indicator, where relevant	Not applicable to ERDF, Cohesion Fund, JTF or EMFAF
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)	Not applicable to EMFAF Baseline value not applicable to ESF+, AMIF, ISF or BMVI
Financial data specific to operations (in the currency applicable to the operation)	
56. Amount of the total eligible cost of the operation approved in the latest version of the document setting out the conditions for support	
57. Amount of the total eligible costs for which public contribution is provided	
58. Amount of support from the Funds paid or to be paid	
Financial data specific to financial instruments operations (in the currency applicable to the operation)	
59. 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: (a) amount of public contribution; (b) amount of Funds contribution, broken down by Fund	

Data fields	Indication of Funds for which data is not required
60. Amount of private and public resources mobilised in addition to the Funds, by product: loans; guarantees; equity or quasi-equity; grants within a financial instrument operation	
61. Interest and other gains generated by support from the Funds to financial instruments	
62. 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	
63. Amounts of interests and other gains attributable to the Funds not used until the end of eligibility period	
64. Support from the Funds used for differentiated treatment of investors operating under the market economy principle through an appropriate sharing of risks and profits	
65. Resources returned attributable to support from the Funds, out of which capital repayments, or gains, or other earnings and yields	

Data fields	Indication of Funds for which data is not required
<p>66. 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"> <li>(a) re-used in the same or other financial instruments for further investments in final recipients,</li> <li>(b) to cover the losses in the nominal amount of the Funds contribution to the financial instrument resulting from negative interest, and/or</li> <li>(c) for any management costs and fees associated to such further investments</li> </ul>	
<p>67. 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>68. Total value of loans, equity or quasi-equity investments in final recipients guaranteed with programme resources and actually disbursed to final recipients</p>	

Data fields	Indication of Funds for which data is not required
<p>69. Information on:</p> <ul style="list-style-type: none"> <li>(a) the final recipient of support from the Funds, name(s) and ID number,</li> <li>(b) beneficial owners of the final recipient, if any, as defined in Article 3(6) of Directive (EU) 2015/849, namely first name(s) and last names(s), dates(s) of birth and VAT registration number(s) or tax identification number(s),</li> <li>(c) amount of support received (grant, loan, guaranteed loan, equity)</li> </ul> <p>Member States may comply with the requirement under point (b) by using the data stored in the registers as referred to in Article 30 of Directive (EU) 2015/849, provided a unique identification number is included therein.</p>	
Data on payment claims by the beneficiary	
70. Date of receipt of each payment claim by the beneficiary	
71. Date of the last payment to the beneficiary (for the purposes of the start date for the document retention period)	
72. Amount of eligible expenditure in each payment claim as paid out to the beneficiary, as well as the date of payment to the beneficiary	

Data fields	Indication of Funds for which data is not required
73. 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	
74. 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	Not applicable to the ESF+, EMFAF, AMIF, ISF or BMVI
75. 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	
76. Dates and short description of the results of management verifications of the operation	
77. Dates and short description of the results of on-the-spot audits of the operation	
78. Body carrying out audit work or verifications	

Data fields	Indication of Funds for which data is not required
Data on expenditure in payment claim from beneficiary – only for expenditure based on real costs	
79. 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	
80. 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	
81. Contract type and contract amount if the contract award is subject to the provisions of Directive 2014/23/EU <sup>1</sup> , 2014/24/EU <sup>2</sup> or 2014/25/EU <sup>3</sup> of the European Parliament and of the Council	

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- <sup>1</sup> Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts (OJ L 94, 28.3.2014, p. 1.).
- <sup>2</sup> Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).
- <sup>3</sup> 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 (OJ L 94, 28.3.2014, p. 243).



Data fields	Indication of Funds for which data is not required
82. Eligible expenditure incurred and paid based on a contract if the contract award is subject to the provisions of Directive 2014/23/EU, 2014/24/EU or 2014/25/EU	
83. The procurement procedure used if the contract award is subject to the provisions of Directive 2014/23/EU, 2014/24/EU or 2014/25/EU	
84. 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 2014/23/EU, 2014/24/EU or 2014/25/EU or national provisions on public procurement <sup>1</sup>	
85. 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 Council <sup>2</sup>	Not applicable to ERDF, ESF+, Cohesion Fund, JTF or EMFAF
Data on expenditure in each payment claim from beneficiary – only for expenditure based on unit costs	
86. Amount of eligible expenditure declared to the Commission on the basis of unit costs	

<sup>1</sup> Information under this field is only required where information is recorded under fields 23 or 24.

<sup>2</sup> Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the 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, and amending Directives 2004/17/EC and 2004/18/EC (OJ L 216, 20.8.2009, p. 76).

Data fields	Indication of Funds for which data is not required
87. Public contribution corresponding to the eligible expenditure declared to the Commission established on the basis of unit costs	
88. Definition of a unit to be used for each unit cost	
89. Number of units delivered as indicated in the payment claim for each unit item for each unit cost	
90. Unit cost for a single unit	
Data on expenditure in each payment claim from beneficiary – only for expenditure based on lump sums	
91. Amount of eligible expenditure declared to the Commission on the basis of lump sums	
92. Public contribution corresponding to eligible expenditure declared to the Commission established on the basis of lump sums	
93. 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	
94. For each lump sum, the corresponding amount in accordance with the document setting out the conditions for support	

Data fields	Indication of Funds for which data is not required
Data on expenditure in payment claim from beneficiary – only for expenditure based on flat rates	
95. Amount of eligible expenditure declared to the Commission, as well as the flat rate in the document setting out the conditions for support	
96. Public contribution corresponding to eligible expenditure declared to the Commission established on the basis of flat rates	
Data on expenditure of financial instruments in payment claims by beneficiaries	
97. Total amount of programme contribution paid to final recipients in the case of loans, equity and quasi-equity, by product: (a) out of which total amount of Funds contribution, broken down by Fund (b) out of which total amount of national public co-financing (c) out of which total amount of national private co-financing	
98. Total amount of programme contributions set aside for guarantee contracts, in accordance with point (b) of Article 68(1): (a) out of which total amount of Funds contribution, broken down by Fund (b) out of which total amount of national public co-financing	

Data fields	Indication of Funds for which data is not required
<p>99. 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"> <li>(a) out of which total amount of Funds contribution, broken down by Fund</li> <li>(b) out of which total amount of national public co-financing</li> <li>(c) out of which total amount of national private co-financing</li> </ul>	
<p>100. 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"> <li>(a) in relation to a holding fund: by financial product operating within the holding fund structure</li> <li>(b) in relation to specific funds (set up either with or without the holding fund structure): by financial product</li> </ul>	
<p>101. Amount of management costs and fees where bodies implementing a holding fund and/or specific funds are selected through a competitive tender</p>	

Data fields	Indication of Funds for which data is not required
Data on deductions from the accounts	
102. Date and reason for each deduction made in accordance with Article 98(6), as well as information on the type of deduction	
103. Amounts of total eligible expenditure affected by each deduction (out of which, amount corrected as a result of audit)	
104. Amounts of public contribution affected by each deduction (out of which, amount corrected as a result of audit)	
Data on payment applications to the Commission (in EUR)	
105. Date of submission of each payment application including eligible expenditure from the operation	
106. Total amount of eligible expenditure incurred by the beneficiary and paid in implementing the operation included in each payment application	
107. Total amount of public contribution of the operation included in each payment application	
108. Only for cases of State aid where advances are paid in accordance with Article 91(5), the amount paid to the beneficiary under the operation as an advance and included in a payment application (date and amount)	

Data fields	Indication of Funds for which data is not required
109. Only for cases of State aid where advances are paid in accordance with Article 91(5), 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	
110. Only for cases of State aid where advances are paid in accordance with Article 91(5), 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	
111. Only for aid schemes under Article 107 TFEU, amount of public contribution paid to the beneficiary in case of aid schemes, pursuant to Article 91(6) of this Regulation	
Data on expenditure in each payment application from the Member State – only for expenditure for which Union contribution under Article 94 is provided	
112. 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	
113. 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	

Data fields	Indication of Funds for which data is not required
114. Only for reimbursement of eligible expenditure under Article 94, amount of eligible expenditure in accordance with the decision referred to in Article 94(2) or the delegated act referred to in Article 94(4), included in each payment application	
Data on expenditure in each payment application from the Member State - only for expenditure for which Union contribution under Article 95 is provided	
115. Information on the type of reimbursement by the Member State to the beneficiary and what kind of support it takes, as well as the date of reimbursement	
116. 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	
117. Only for reimbursement of eligible expenditure under Article 95, amount of eligible expenditure in accordance with the decision referred to in Article 95(2) or the delegated act referred to in Article 95(4), included in each payment application	

Data fields	Indication of Funds for which data is not required
Specific data on payment applications to the Commission (in EUR) for financial instruments	
118. Total amount of programme contributions effectively paid, or, in case of guarantees, set aside for guarantee contracts, as eligible expenditure in accordance with Article 92(1)	
119. Amount of public contribution effectively paid or, in case of guarantees, set aside for guarantee contracts, as eligible expenditure in accordance with Article 92(1)	
120. Total amount of programme contributions paid to financial instrument included in the first payment application	
121. Amount of public contribution paid to the financial instrument included in the first payment application	
122. 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 point (b) of Article 92(2)	
123. 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 point (b) of Article 92(2)	



Data fields	Indication of Funds for which data is not required
Data on accounts submitted to the Commission under point (a) of Article 98(1) (in EUR)	
124. The date of submission of each set of accounts, including expenditure linked to an operation	
125. 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	
126. 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	
127. 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	
128. Total eligible expenditure of the operation withdrawn during the accounting year included in the accounts	
129. 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	

Data fields	Indication of Funds for which data is not required
130. Total expenditure of the operation deducted from the accounts under points (a), (b) and (c) of Article 98(6) during the accounting year reflected in the accounts (out of which amounts corrected as a results of audits)	
Specific data for financial instruments on accounts submitted to the Commission under point (a) of Article 98(1) (in EUR)	
131. Total amount of programme contributions paid to financial instruments included in the first payment application	
132. The amount of public contribution paid to financial instrument included in the first payment application	
133. 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	
134. 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	

Data fields	Indication of Funds for which data is not required
Data on specific types of expenditure	
135. Amount of ERDF-type expenditure co-financed by the ESF+ under Article 20(2) paid or to be paid	Not applicable to the ERDF, the Cohesion Fund, JTF, EMFAF, AMIF, ISF or BMVI
136. Amount of ESF+-type expenditure co-financed by the ERDF under Article 20(2) paid or to be paid	Not applicable to the ESF+, the Cohesion Fund, JTF, EMFAF, AMIF, ISF or BMVI
137. Amount of incurred and paid expenditure for land purchase under point (b) of Article 64(1) and the amount linked to land purchase pursuant to 64(1) and, where applicable, the reasons for exceeding the ceilings	
138. Amount of in-kind contributions to the operation	
139. Amount of depreciation costs for which no payment supported by invoices has been made to the operation	

Data fields	Indication of Funds for which data is not required
140. 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	Not applicable to the ESF+, the Cohesion Fund, JTF, EMFAF, AMIF, ISF or BMVI
141. Amount of incurred and paid expenditure for operating support under Article 16(1) of the BMVI Regulation (and Article 17(3) of the BMVI Regulation for LT only), Article 16(1) of the ISF Regulation, or Article 21(1) of the AMIF Regulation.	Not applicable to the ERDF, ESF+, the Cohesion Fund, JTF or EMFAF
142. Amount of incurred and paid expenditure for equipment, means of transport or the construction of security-relevant facilities pursuant to Article 13(7) of the ISF Regulation	Not applicable to the ERDF, ESF+, the Cohesion Fund, JTF, EMFAF, AMIF or BMVI

## ANNEX XVIII

Template for the management declaration – point (f) of Article 74(1)

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 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 74 of Regulation (EU) 2021/... of the European Parliament and of the Council<sup>1+</sup> 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) 2021/...<sup>++</sup>

hereby declare that:

- (a) the information in the accounts is properly presented, complete and accurate in accordance with Article 98 of Regulation (EU) 2021/...<sup>++</sup>,
- (b) the expenditure entered in the accounts complies with applicable law and was used for its intended purpose,

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<sup>1</sup> Regulation (EU) 2021/... of the European Parliament and of the Council of ... laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L ...)

<sup>+</sup> OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2018/0196 (COD)) and insert the number, date and OJ reference of that Regulation in the footnote.

<sup>++</sup> OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2018/0196 (COD)).

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 98 for submitting accounts. 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 a 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 programme.

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## ANNEX XIX

Template for the annual audit opinion – point (a) of Article 77(3)

To the European Commission, Directorate-General [name of the concerned Directorate(s)-General]

### 1. INTRODUCTION

I, the undersigned, representing the [name of the audit authority], independent in the sense of Article 71(2) of Regulation (EU) 2021/... of the European Parliament and of the Council<sup>1+</sup>, 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 point (a) of Article 77(3).

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<sup>1</sup> Regulation (EU) 2021/... of the European Parliament and of the Council of ... laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L ...).

<sup>+</sup> OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2018/0196 (COD)) and insert the number, date and OJ reference of that Regulation in the footnote.

## 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 72 to 75.

In addition, the [name of the managing authority or of the body carrying out the accounting function where relevant], is responsible to confirm the completeness, accuracy and veracity of the accounts, as required in Article 76 of Regulation (EU) 2021/...<sup>+</sup> (and Article 46 of Regulation (EU) 2021/... of the European Parliament and of the Council<sup>1++2</sup>).

Moreover, in accordance with Article 74 of Regulation (EU) 2021/...<sup>+</sup> 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 77 of Regulation (EU) 2021/...<sup>+</sup>, my responsibility is to independently express an opinion on the completeness, accuracy and veracity 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.

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<sup>+</sup> OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2018/0196 (COD)).

<sup>1</sup> Regulation (EU) [...] on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (OJ L [...], [...], p. [...]).

<sup>++</sup> OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2018/0199 (COD)) and insert the number, date and OJ reference of that Regulation in the footnote.

<sup>2</sup> To be included in case of Interreg programmes.



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. Those 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 that I believe to be appropriate in the circumstances and comply with the requirements of Regulation (EU) 2021/...<sup>+</sup>.

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 point 4 ‘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 77(3) of Regulation (EU) 2021/...<sup>+</sup>.

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<sup>+</sup> OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2018/0196 (COD)).

#### 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 scope, 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.]

## 5. OPINION

Either

(Unqualified opinion)

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

- (1) Accounts
  - the accounts give a true and fair view;
- (2) Legality and regularity of the expenditure included in the accounts
  - expenditure included in the accounts is legal and regular<sup>1</sup>,
- (3) The management and control system in place as at the date of this audit opinion
  - the management and control system functions properly

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

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<sup>1</sup> 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 Interreg Regulation.

Or

(Qualified opinion)

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

(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<sup>1</sup>: .....

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<sup>1</sup> 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.

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<sup>1</sup>:

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<sup>2</sup>.]

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<sup>1</sup> 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.

<sup>2</sup> These exceptional cases should be related to unforeseeable, external factors outside the remit of the audit authority.

Date:

Signature:

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## ANNEX XX

### Template for the annual control report – point (b) of Article 77(3)

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.

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 49 of Regulation (EU) 2021/... of the European Parliament and of the Council<sup>1+</sup> (the ‘Interreg Regulation’).

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<sup>1</sup> Regulation (EU) [...] on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (OJ L [...], [...], p. [...]).

<sup>+</sup> OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2018/0199 (COD)) and insert the number, date and OJ reference of that Regulation in the footnote.



2. Significant changes in management and control system(s)
  - 2.1. Details of any major changes in the management and control systems related 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 72 to 76 and 81 based on the audit work carried out by the audit authority.
  - 2.2. Information on the application of enhanced proportionate arrangements pursuant to Articles 83, 84 and 85.
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) and whether the strategy was subject to changes due to the application of enhanced proportionate arrangements pursuant to Articles 83, 84 and 85.
  - 3.2. Section 1 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 49 of the Interreg Regulation .

4. System audits (where applicable<sup>1</sup>)
  - 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 ('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 covering the changes in the audit strategy.
  - 4.3. In relation to the table in Section 9.1, 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 point (b) of Article 77(3) and Article 103.

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<sup>1</sup> 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 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 49 of the Interreg Regulation.

- 5.1. Identification of the bodies (including the audit authority) that carried out the audits of operations (as envisaged in Article 79).

- 5.2. A description of the sampling methodology applied and information as to whether the methodology is in accordance with the audit strategy.
- 5.3. An indication of the sampling parameters and other information for statistical or non-statistical sampling procedures, as well as an explanation of the underlying calculations and professional judgement applied. The information should include: materiality level, confidence level, sampling unit, expected error rate, sampling interval, standard deviation, population value, population size, sample size and information on stratification. The underlying calculations for sample selection, total error rate and residual error rate in Section 9.3, 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 payment applications during the accounting year and the population from which the random sample was drawn (column 'A' of table in Section 9.2). Reconciling items include negative sampling units where financial corrections have been made.
- 5.5. Where there are negative 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 is also calculated where non-statistical sampling method has been used.

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

- (a) the number of sampling units audited, the respective amount;
- (b) the type of error by sampling unit<sup>1</sup>;
- (c) the nature of errors found<sup>2</sup>;
- (d) the stratum<sup>3</sup> 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.

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<sup>1</sup> Random, systemic, anomalous.

<sup>2</sup> For instance: eligibility, public procurement, State aid.

<sup>3</sup> 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 the case of multi-Fund programmes).

Further explanations on the data presented in Sections 9.2 and 9.3 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 98.
- 5.9. Comparison of the total error rate and the residual error rate (as shown in Section 9.2) 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.
- 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 49 of the Interreg 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 categorising errors 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 49 of the Interreg 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 out on 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 these 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 Union 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 Union 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 of Annex XI to the Regulation]	Comments	
				Key requirements (as applicable) [as defined in Table 1 of Annex XI]												
				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 CCI number	Programme title	A	B		C	D	E	F	G	H
			Amount in Euros corresponding to the population from which the sample was drawn*	Expenditure in reference to the accounting year audited for the random sample		Amount of irregular expenditure in random sample	Total error rate**	Corrections implemented as a result of the total error rate	Residual total error rate	Other expenditure audited***	Amount of irregular expenditure in other expenditure audited
				Amount****	%*****						

- \* 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/body carrying out the 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.
- \*\* 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.
- \*\*\* Column 'G' shall refer to expenditure audited in the context of a complementary sample.
- \*\*\*\* 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).
- \*\*\*\*\* 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.

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## ANNEX XXI

### Template for the annual audit report – Article 81(5)

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, 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 60;

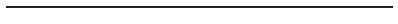
2.9.4. Use of resources paid back to financial instruments, which are attributable to the support from the Funds, until the end of the eligibility period and arrangements put in place for the use of those resources after the end of the eligibility period in line with Article 62.

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 or to the same mandate for financial instruments.





## ANNEX XXII

### Template for the audit strategy – Article 78

#### 1. INTRODUCTION

- (a) Identification of the programme(s) (title(s) and CCI(s) numbers<sup>1</sup>), 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.

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<sup>1</sup> Indicate the programmes covered by a common management and control system, in case a single audit strategy is prepared for several programmes.

## 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 Article 77(3) of this 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 49 of the Interreg 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 point (b) of Article 77(3).
- (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 49 of the Interreg Regulation.
- (f) For Interreg programmes, when additional audit work may be required as set out in Article 49 of Regulation the Interreg 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 shall 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;
- (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 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 79 (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 shall 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 83.

#### 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 49(1) of the Interreg 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 shall 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 49(10) of the Interreg Regulation.

In case of sampling exercise referred to in point (b), there shall 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.

#### 3.4. Audits of the accounts

Description of the audit approach for audits of accounts.

#### 3.5. 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 system audits, including audits targeted to specific thematic areas, in relation to the current accounting year and the two subsequent accounting years, 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).
-



## ANNEX XXIII

Template for payment applications – Article 91(3)

PAYMENT APPLICATION

EUROPEAN COMMISSION

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Fund concerned<sup>1</sup>:

<type="S" input="S" ><sup>2</sup>

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">

---

<sup>1</sup> If a programme concerns more than one fund, a payment application should be sent separately for each fund.

<sup>2</sup> 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 91, this payment application refers to the accounting year:

From<sup>1</sup>

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

until:

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

---

<sup>1</sup> First day of the accounting year, automatically encoded by the electronic system.

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

(Including programme contributions paid to financial instruments (Article 92 and advances paid in the context of State Aid (Article 91(5)))

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) <sup>1</sup>	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)	(E)
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">

<sup>1</sup> 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".

Priority	Calculation basis (public or total) <sup>1</sup>	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)	(E)
Transition regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<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">	<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">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Priority	Calculation basis (public or total) <sup>1</sup>	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)	(E)
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<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">	<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">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<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">

OR

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

Applicable for AMIF, ISF and BMVI

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 point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)
Specific objective 1				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of BMVI Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">



Specific objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)				
Actions co-financed in line with Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)
Actions co-financed in line with Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 19 of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer in')	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer out')	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance specific objective				

Specific objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)
Technical assistance in accordance with Article 36(5)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 37	<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. For example, in the case of programmes not including categories of region (the Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF if applicable) or 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) (')	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)	(E)
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">	<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">

## DECLARATION

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

Representing the body carrying out the accounting function:

Or

Representing the managing authority responsible for the accounting function:

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

## PAYMENT APPLICATION

FUND				
	Less developed regions	Transition regions	More developed regions	Outermost regions and Northern sparsely populated regions
	(A)	(B)	(C)	(D)
<type="S" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

## COMMENTS

The template is automatically adjusted on the basis of the CCI. For example, in the case of programmes not including categories of region (Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF if applicable) or 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

Fund		Amounts
<type="S" input="G">	Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 12(5) of BMVI Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 19 of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Actions co-financed in line with Article 20 of AMIF Regulation	<type="Cu" input="G">
<type="S" input="G">	Technical assistance in accordance with Article 36(5)	<type="Cu" input="G">
<type="S" input="G">	Technical assistance in accordance with Article 37	<type="Cu" input="G">



## COMMENTS

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The payment will be made on the following bank account:

Body identified	<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 body identified)	<type="S" maxlength="150" input="G">

Information on programme contributions paid to financial instruments as referred to in Article 92  
and included in the payment applications (cumulative from the start of the programme)

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 Article 92(2)(b)	Total amount 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 Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<sup>1</sup> This amount shall not be included in the payment application.

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 Article 92(2)(b)	Total amount of corresponding public contribution
Priority 2	<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">
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 Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 Article 92(2)(b)	Total amount of corresponding public contribution
Priority 3	<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">
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 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. For example, in the case of programmes not including categories of region (Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF if applicable) or programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 Article 92(2)(b)	Total 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">

<sup>1</sup> This amount shall not be included in the payment application.

Or

Applicable for AMIF, ISF and BMVI

Specific objective	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 Article 92(2)(b)	Total amount of corresponding public contribution
Specific objective 1				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<sup>1</sup> This amount shall not be included in the payment application.

Specific objective	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 Article 92(2)(b)	Total amount of corresponding public contribution
Specific objective 3				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)				
Actions co-financed in line with Article 15(1) of AMIF Regulation	<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">

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)

Priority	Calculation basis (public or total) <sup>1</sup>	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>2</sup>	
		Total	Public	Total	Public
	(A)	(B)	(C)	(D)	(E)
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">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<sup>1</sup> 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".

<sup>2</sup> Amounts in this column should be identical to the amounts in the first table of Annex XXIII.



Priority	Calculation basis (public or total) <sup>1</sup>	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>2</sup>	
		Total	Public	Total	Public
	(A)	(B)	(C)	(D)	(E)
Priority 2					
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">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<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">	<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">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<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">

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

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>1</sup>	
		(A)	Total (B)	Public (C)	Total (D)
Specific objective 1					
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<sup>1</sup> Amounts in this column should be identical to the amounts in the first table of Annex XXIII.

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>1</sup>	
	(A)	Total (B)	Public (C)	Total (D)	Public (E)
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>1</sup>	
	(A)	Total (B)	Public (C)	Total (D)	Public (E)
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of BMVI Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2					
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>1</sup>	
	(A)	Total (B)	Public (C)	Total (D)	Public (E)
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3					
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>1</sup>	
	(A)	Total (B)	Public (C)	Total (D)	Public (E)
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)					
Actions co-financed in line with Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>1</sup>	
	(A)	Total (B)	Public (C)	Total (D)	Public (E)
Actions co-financed in line with Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 19 of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of Article 91(3), points (a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>1</sup>	
	(A)	Total (B)	Public (C)	Total (D)	Public (E)
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer in')	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer out')	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 36(5)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 37	<type="S" input="G">	<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="M">



Advances paid in the context of State aid (Article 91(5)) and included in the payment applications  
(cumulative from the start of the programme)

Priority	Total amount paid as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within three years following the year 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)
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">

<sup>1</sup> 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.

Priority	Total amount paid as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within three years following the year 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)
Priority 2			
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">
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">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Priority	Total amount paid as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within three years following the year 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)
Totals			
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
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">
Grand total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

The template is automatically adjusted on basis of the CCI. For example, in the case of programmes not including categories of region (Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF) the table shall look as follows:

Priority	Total amount paid as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within 3 years of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed
	(A)	(B)	(C)
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">

<sup>1</sup> 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

Specific objective	Total amount paid as advances <sup>1</sup>	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 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(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">
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<sup>1</sup> 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.

Specific objective	Total amount paid as advances <sup>1</sup>	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 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4 (AMIF)			
Actions co-financed in line with Article 15(1) of AMIF Regulation	<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">

## ANNEX XXIV

Template for the accounts - point (a) of Article 98(1)

### ACCOUNTS FOR ACCOUNTING YEAR

<type="D" – type="D" input="S">

### EUROPEAN COMMISSION

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Fund concerned <sup>1</sup> :	<type="S" input="S" > <sup>2</sup>
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):	<type="S" maxlength="250" input="M">

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<sup>1</sup> If a programme concerns more than one fund, accounts should be sent separately for each fund.

<sup>2</sup> 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 managing authority / the body carrying out the accounting function responsible for the programme hereby confirms that:

- (1) the accounts are complete, accurate and true;
- (2) the provisions in points (b) and (c) of Article 76(1) are respected.

Representing the managing authority /  
the 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 the Financial Regulation and in points (a) to (e) of Article 74(1) of this Regulation are respected;
- (3) the provisions in Article 82 with regard to the availability of documents are respected.

Representing the managing authority

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



Amounts entered into the accounting systems of the accounting function – point (a) of Article 98(3)

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 point (a) of Article 98(3)	The amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)	(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">

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 point (a) of Article 98(3)	The amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)	(C)
Priority 2			
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">
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">
Outermost regions and Northern sparsely populated 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 point (a) of Article 98(3)	The amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)	(C)
Totals			
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
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">
Grand total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

Or

Applicable for AMIF, ISF and BMVI

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 point (a) of Article 98(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)
Specific objective 1		
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) of AMIF Regulation	<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 point (a) of Article 98(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of BMVI Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 2		
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation or Article 15(4) of AMIF Regulation	<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 point (a) of Article 98(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3		
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 15(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 15(5) of AMIF Regulation	<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 point (a) of Article 98(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)
Specific objective 4 (AMIF)		
Actions co-financed in line with Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line Article 15(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 19 of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer in')	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer out')	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 36(5)	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 37	<type="Cu" input="M">	<type="Cu" input="M">
Totals		

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 point (a) of Article 98(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) of AMIF Regulation	<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 point (a) of Article 98(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(5) of BMVI Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 19 of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 20 of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Technical assistance in accordance with Article 36(5)	<type="Cu" input="G">	<type="Cu" input="G">
Technical assistance in accordance with Article 37	<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. For example, in the case of programmes not including categories of region (Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF, if applicable) or 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 point (a) of Article 98(3)	The amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of the corresponding public contribution made or to be made in accordance with point(a) of Article 98(3)
	(A)	(B)	(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">

Amounts withdrawn during the accounting year – point (b) of Article 98(3) and Article 98(7)

Priority	Withdrawals	
	Total 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">
Outermost regions and 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">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">

Priority	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public contribution
	(A)	(B)
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">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">
Totals		
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">
More developed regions	<type="Cu" input="G">	<type="Cu" input="G">
Outermost regions and Northern sparsely populated regions	<type="Cu" input="G">	<type="Cu" input="G">
Grand total	<type="Cu" input="G">	<type="Cu" input="G">

Priority	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public contribution
	(A)	(B)
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	<type="Cu" input="M">	<type="Cu" input="M">
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	<type="Cu" input="M">	<type="Cu" input="M">

The template is automatically adjusted on the basis of the CCI. For example, in the case of programmes not including categories of regions (Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF, if applicable) or programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	Withdrawals	
	Total 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	<type="Cu" input="M">	<type="Cu" input="M">
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	<type="Cu" input="M">	<type="Cu" input="M">

Or

Applicable for AMIF, ISF and BMVI

Specific objective	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)
Specific objective 1		
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of BMVI Regulation	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)
Specific objective 2		
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 3		
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">



Specific objective	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 15(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 15(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4		
Actions co-financed in line with Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(2) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(3) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)
Actions co-financed in line with Article 15(4) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line Article 15(5) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 19 of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer in')	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer out')	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 36(5)	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 37	<type="Cu" input="M">	<type="Cu" input="M">
Totals		
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">

Specific objective	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 12(5) of BMVI Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 19 of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Actions co-financed in line with Article 20 of AMIF Regulation	<type="Cu" input="G">	<type="Cu" input="G">
Technical assistance in accordance with Article 36(5)	<type="Cu" input="G">	<type="Cu" input="G">

Specific objective	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)
Technical assistance in accordance with Article 37	<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 XX ... (total)	<type="Cu" input="M">	<type="Cu" input="M">
In particular, out of which amounts corrected as a result of audits	<type="Cu" input="M">	<type="Cu" input="M">
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	<type="Cu" input="M">	<type="Cu" input="M">

Amounts of programme contributions paid to financial instruments  
(cumulative from the start of the programme) - point (c) of Article 98(3)

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 point (b) of Article 92(2)	Total amount 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">

<sup>1</sup> This amount shall not be included in payment applications.

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 point (b) of Article 92(2)	Total amount of corresponding public contribution
Outermost regions and Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Priority 2				
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 Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 point (b) of Article 92(2)	Total amount of corresponding public contribution
Priority 3				
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 Northern sparsely populated regions	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Totals				

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 point (b) of Article 92(2)	Total amount of corresponding public contribution
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
More developed regions	<type="Cu" input="G">	<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">	<type="Cu" input="G">
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. For example, in the case of programmes not including categories of region (Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF, if applicable) or programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 Article 92(2)(b)	Total 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">

<sup>1</sup> This amount shall not be included in payment applications.

Or

Applicable for AMIF, ISF and BMVI

Specific objective	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 point (b) of Article 86(2)	Total amount of corresponding public contribution
Specific objective 1				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<sup>1</sup> This amount shall not be included in the payment application.

Specific objective	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 point (b) of Article 86(2)	Total amount of corresponding public contribution
Specific objective 2				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 point (b) of Article 86(2)	Total amount of corresponding public contribution
Specific objective 3				
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 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 92(3) <sup>1</sup>	
	(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 point (b) of Article 86(2)	Total amount of corresponding public contribution
Specific objective 4				
Actions co-financed in line with Article 15(1) of AMIF Regulation	<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">

Reconciliation of expenditure - point (d) of Article 98(3) and Article 98(7)

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 98(6))
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations 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	Total amount of public contribution made or to be made in implementing operations 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	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 linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)

Priority 1							
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="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="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="S" maxlength="500" input="M">
Outermost regions and Northern sparsely populated	<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							
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="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="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="S" maxlength="500" input="M">
Outermost regions and Northern sparsely populated	<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 3							
Totals							
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">	
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">	
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">	
Outermost regions and Northern sparsely populated	<type="Cu" input="G">	<type="Cu" input="G">	<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">	<type="Cu" input="G">	<type="Cu" input="G">	
Out of which amounts corrected in the current accounts as a result of audits					<type="Cu" input="M">	<type="Cu" input="M">	



Or

Applicable for AMIF, ISF and BMVI

Specific objective	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 98(6))
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations 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	Total amount of public contribution made or to be made in implementing operations 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	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 linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)

Specific objective 1							
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) 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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">

Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) 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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<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 co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(5) of BMVI 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="S" maxlength="500" input="M">

Specific objective 2							
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) 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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">

Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation or Article 15(4) 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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">
Specific objective 3							
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) 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="S" maxlength="500" input="M">

Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation or Article 15(4) 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="S" maxlength="500" input="M">

Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(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="S" maxlength="500" input="M">
Specific objective 4 (AMIF)							
Actions co-financed in line with Article 15(1) 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="S" maxlength="500" input="M">
Actions co-financed in line with Article 15(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="S" maxlength="500" input="M">
Actions co-financed in line with Article 15(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="S" maxlength="500" input="M">

Actions co-financed in line with Article 15(4) 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="S" maxlength="500" input="M">
Actions co-financed in line Article 15(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="S" maxlength="500" input="M">
Actions co-financed in line with Article 19 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="S" maxlength="500" input="M">
Actions co-financed in line with Article 20 of AMIF Regulation ('transfer in')	<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 co-financed in line with Article 20 of AMIF Regulation ('transfer out')	<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">
Technical assistance in accordance with Article 36(5)	<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">
Technical assistance in accordance with Article 37	<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							
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) 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">	
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(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">	
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(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">	

Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) 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">	
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(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">	

Actions co-financed in line with Article 19 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">	
Actions co-financed in line with Article 20 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">	
Technical assistance in accordance with Article 36(5)	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	
Technical assistance in accordance with Article 37	<type="Cu" input="G">	<type="Cu" input="G">	<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">	<type="Cu" input="G">	<type="Cu" input="G">	
Out of which amounts corrected in the current accounts as a result of audits					<type="Cu" input="M">	<type="Cu" input="M">	

The template is automatically adjusted on the basis of the CCI. For example, in the case of programmes not including categories of regions (Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF, if applicable) or programmes not modulating co-financing rates within a priority (specific objective), the table shall look as follows:

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Difference		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations 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	Total amount of public contribution made or to be made in implementing operations 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	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 linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	
	(A)	(B)	(C)	(D)	(E)	(F)	

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="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="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">	
Out of which amounts corrected in the current accounts as a result of audits					<type="Cu" input="M">	<type="Cu" input="M">	

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) <sup>1</sup>	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 91(3)(a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 91(3)(a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>2</sup>	
		Total	Public	Total	Public
	(A)	(B)	(C)	(D)	(E)
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">

<sup>1</sup> 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".

<sup>2</sup> Amounts in this column should be identical to the amounts in the first table of Appendix 1 of Annex XXIV.

More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<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">	<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">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<type="Cu" input="M">	<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">	<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">
More developed regions	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Outermost regions and Northern sparsely populated regions	<type="S" input="G">	<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">

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

Specific objective	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of points (a) or (c) of Article 91(3) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(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 the meaning of points (a) or (c) of Article 91(3) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions <sup>1</sup>	
	(A)	Total (B)	Public (C)	Total (D)	Public (E)
Specific objective 1					
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<sup>1</sup> Amounts in this column should be identical to the amounts in the first table of Annex XXIV.



Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation (excluding Special Transit Scheme) or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of BMVI Regulation (Special Transit Scheme)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of BMVI Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective 2					
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 12(2) of BMVI Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 12(3) of BMVI Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 12(4) of BMVI Regulation or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 12(6) of BMVI Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective 3					
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(2) of ISF Regulation or Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(3) of ISF Regulation or Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(4) of ISF Regulation or Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(5) of ISF Regulation or Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

Specific objective 4 (AMIF)					
Actions co-financed in line with Article 15(1) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(2) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(3) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(4) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line Article 15(5) of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions financed in line with Article 19 of AMIF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions financed in line with Article 20 of AMIF Regulation ('transfer in')	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions financed in line with Article 20 of AMIF Regulation ('transfer out')	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 36(5)	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Technical assistance in accordance with Article 37	<type="S" input="G">	<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">	

Advances paid in the context of State aid under Article 91(5) (cumulative from the start of the programme)

Priority	Total amount paid as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within 3 years following the year of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed
	(A)	(B)	(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">

<sup>1</sup> 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.

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

Priority	Total amount paid as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within 3 years following the year of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed
	(A)	(B)	(C)
Totals			
Less developed regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
Transition regions	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">
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">
Grand total	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">

The template is automatically adjusted on basis of the CCI. For example, in the case of programmes not including categories of region (Cohesion Fund, JTF, European territorial cooperation goal (Interreg), EMFAF) the table shall look as follows:

Priority	Total amount paid from the programme as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within three years following the year 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)
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">

<sup>1</sup> 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

Specific objective	Total amount paid from the programme as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within three years following the year 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 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(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">
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 12(1) of BMVI Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

<sup>1</sup> 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.

Specific objective	Total amount paid from the programme as advances <sup>1</sup>	Amount which has been covered by expenditure paid by beneficiaries within three years following the year 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 3	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 12(1) of ISF Regulation or Article 15(1) of AMIF Regulation	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Specific objective 4	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 15(1) of AMIF Regulation	<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">

## ANNEX XXV

### Determination of the level of financial corrections: flat-rate and extrapolated financial corrections – Article 104(1)

1. 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.

2. 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.

3. 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 2, the rate of correction may be reduced.

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## ANNEX XXVI

Methodology on the allocation of global resources per Member State – Article 109(2)

Allocation method for the less developed regions eligible under the Investment for jobs and growth goal - point (a) of Article 108(2)

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: 2,85 %;

- (ii) for regions in Member States whose level of GNI per capita is between 82 % and 99 % of the EU-27 average: 1,25 %;
  - (iii) for regions in Member States whose level of GNI per capita is over 99 % of the EU-27 average: 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 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 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 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 CO<sub>2</sub> equivalent per year applied to the population share of the region of the number of tonnes of CO<sub>2</sub> 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 405 per person per year, applied to the population share of the regions of net migration from outside the Union to the Member State since 1 January 2014.

Allocation method for transition regions eligible under the Investment for jobs and growth goal - point (b) of Article 108(2)

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 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 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 560 per young unemployed person (aged 15 to 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 (aged 25 to 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 CO<sub>2</sub> equivalent per year applied to the population share of the region of the number of tonnes of CO<sub>2</sub> 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 405 per person per year, applied to the population share of the region of net migration from outside the Union to the Member State since 1 January 2014.

Allocation method for the more developed regions eligible under the Investment for jobs and growth goal - point (c) of Article 108(2)

3. The total initial theoretical financial envelope shall be obtained by multiplying an aid intensity per head and per year of EUR 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 12,5 %);
  - (c) employment to be added to reach the average employment rate (aged 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 (aged 30 to 34) of all more developed regions (weighting 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/km<sup>2</sup> (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 CO<sub>2</sub> equivalent per year applied to the population share of the region of the number of tonnes of CO<sub>2</sub> 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 405 per person per year, applied to the population share of the region of net migration from outside the Union to the Member State since 1 January 2014.

## Allocation method for the Member States eligible for the Cohesion Fund - Article 108(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 shall 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 (in PPS) for the 2015-2017 period 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 cooperation goal (Interreg) after the application of paragraphs 10 to 16. This adjustment shall proportionally increase all other transfers resulting from paragraphs 1 to 6.

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 border regions and of other NUTS level 3 regions of which at least half of the regional population lives within 25 kilometres of the border (weighting 45,8 %);
- (b) population living within 25 kilometres of the borders (weighting 30,5 %);
- (c) total population of the Member States (weighting 20 %);
- (d) total population of outermost regions (weighting 3,7 %).

The share of the cross-border strand corresponds to the sum of the weights of criteria (a) and (b). The share of the transnational strand corresponds to the weight of criterion (c).

The share of the outermost regions' cooperation corresponds to the weight of criterion (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 – point (e) of Article 110(1)

9. An additional special allocation corresponding to an aid intensity of EUR 40 per inhabitant per year shall 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 shall 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 2015-2017 period is under 55 % of the EU-27 average *per capita*: 2,3 % of their GDP;

- (b) for Member States whose average GNI *per capita* (in PPS) for the 2015-2017 period is equal to or above 68 % of the EU-27 average *per capita*: 1,5 % of their GDP;
- (c) for Member States whose average GNI *per capita* (in PPS) for the 2015-2017 period is equal to or above 55 % and below 68 % of the EU-27 average *per capita*: 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 shall be applied on an annual basis to the GDP projections of the Commission, and shall - if applicable - proportionally reduce all transfers (except for the more developed regions and European territorial cooperation goal (Interreg)) 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 107 % of their level in real terms for the 2014-2020 programming period. That adjustment shall be applied proportionately to all transfers (except for the European territorial cooperation goal (Interreg)) 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, shall 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 (Interreg).
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 shall 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 (Interreg). If a Member State has transition regions for which paragraph 16 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 *per capita*, the minimum yearly level of support under the Investment for jobs and growth goal shall 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.
16. 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.
17. Notwithstanding paragraphs 10 to 13, additional allocations as set out in paragraphs 18 to 23 shall apply.

18. A total of EUR 120 000 000 shall 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).
19. 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.
20. The less developed regions of the Member States which have only started receiving support from the Funds in the 2014-2020 programming period, shall receive an additional allocation of EUR 400 000 000.
21. 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.

22. In order to boost competitiveness, growth and job creation in certain Member States, the Funds shall 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 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 16;
  - (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.

23. 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 points (a) and (b) of paragraph 8.
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