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NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. Cion doc.:	COM(2018) 375 final - doc. 9511/18
Subject:	Common Provisions Regulation (Block 6) - Partial mandate for negotiations with the European Parliament

I. INTRODUCTION

1. On 29 May 2018 the Commission adopted the proposal for the Common Provisions Regulation (CPR)[1]. The Common Provisions Regulation sets out common provisions for seven shared management funds: the Cohesion Fund, the European Maritime and Fisheries Funds, the European Regional Development Fund, the European Social Fund Plus, the Asylum and Migration Fund, the Border Management and Visa Instrument and the Internal Security Fund.

2. The Economic and Social Committee and the Committee of the Regions have been consulted on the CPR Regulation and have adopted their opinions on 17 October and 5 December 2018, respectively.

[1] Doc. 9511/18 + ADD 1.

3. The European Parliament voted its first reading position on the Common Provisions Regulation on 27 March 2019.

II. WORK WITHIN THE COUNCIL SO FAR

a) CPR mandates agreed so far (Blocks 1 to 5)

4. The CPR Regulation was presented to the Structural Measures Working Party in June 2018 during the Bulgarian Presidency. Detailed examination of the texts took place during the Austrian Presidency, as stated in their Presidency's Report (doc. 15428/1/18 REV).

5. On 17 December, under the Austrian Presidency, the Permanent Representatives Committee agreed on a mandate for negotiations on the Common Provisions Regulation covering provisions on programming and strategic planning (Block 1) and management and control (Block 5) as set out in doc. 15429/18 ADD1.

6. On 15 February, under the Romanian Presidency, the Permanent Representatives Committee agreed on a mandate for negotiations on the Common Provisions Regulation covering conditions for eligibility and performance framework (Block 2), as set out in doc. 6147/19 ADD1.

7. On 3 April, under the Romanian Presidency, the Permanent Representatives Committee agreed on a mandate for negotiations on the Common Provisions Regulation covering the provisions on monitoring, evaluation, communication and visibility (Block 3) and on financial support from the Funds (Block 4) and their related annexes, as set out in doc. 7983/19.

b) Work on CPR Block 6

8. The Structural Measures Working Party has been examining the remaining provisions of the Common Provisions Regulation. Particular emphasis was put on the provisions on financial management (Block 6) and their related annexes.

9. Since the Common Provisions Regulation is a proposal linked to the Multiannual Financial Framework (MFF), all provisions with budgetary implications or of a horizontal nature have been set aside (in square brackets) for the time being - and thus excluded from this partial mandate for negotiations - pending further progress on the MFF. These provisions under CPR Block 6 are: paragraph 2 of Article 84 (Pre-financing), point (e) of paragraph 1 of Article 91 (Suspension of payments) and paragraphs (1) and (2) of Article 99 (Decommitment principles and rules).

10. Substantial progress has been made since the detailed examination of CPR Block 6 began at working party level. Following the Structural Measures Working Party on 5 April, **the Presidency is of the view that, based on the principle that "nothing is agreed until everything is agreed", a balanced compromise text has emerged from discussions amongst Member States.** For ease of reference, changes to the previous compromise text (WK 4497/19) are indicated in bold underlined for additions and strikethrough for deletions in Annex to this note.

IV. WAY FORWARD

11. The Permanent Representatives Committee is, therefore, invited to agree on a partial mandate for negotiations and confirm the compromise proposed by the Presidency on Block 6 of the Common Provisions Regulation as set out in the Annex to this note.

ANNEX

Common Provisions Regulation - Block 6

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TITLE VII

FINANCIAL MANAGEMENT, SUBMISSION AND EXAMINATION OF ACCOUNTS AND FINANCIAL CORRECTIONS

CHAPTER I

Financial management

SECTION I

GENERAL ACCOUNTING RULES

Article 80

Budgetary commitments

1. The decision approving the programme in accordance with Article 18 shall constitute a financing decision within the meaning of [Article 110(3)] of the Financial Regulation and its notification to the Member State concerned shall constitute a legal commitment.

   That decision shall specify the **total** Union contribution per Fund and per year. However, for programmes under the Investment for jobs and growth goal**,** an amount corresponding to 50% ~~of the Union contribution for the Investment for jobs and growth goal~~ for the years 2026 and 2027 ('flexibility amount') **per programme in each Member State shall be retained and** shall only be definitively allocated **to the programme** after the adoption of the Commission decision following the mid-term review as referred to in Article 14.

2. The budgetary commitments of the Union in respect of each programme shall be made by the Commission in annual instalments for each Fund during the period between 1 January 2021 and 31 December 2027.

3. By way of derogation from Article 111(2) of the Financial Regulation, the budgetary commitments for the first instalment shall follow the adoption of the programme by the Commission.

Article 81

Use of the euro

Any amounts set out in programmes, reported or declared to the Commission by Member States shall be denominated in euro.

Article 82

Repayment

1. Any repayment due to be made to the budget of the Union shall be effected before the due date indicated in the order for recovery drawn up in accordance with [Article 98 of the Financial Regulation]. The due date shall be the last day of the second month following the issuing of the order.

2. Any delay in effecting repayment shall give rise to interest on account of late payment, starting on the due date and ending on the date of actual payment. The rate of such interest shall be one-and-a-half percentage points above the rate applied by the European Central Bank in its main refinancing operations on the first working day of the month in which the due date falls.

SECTION II

RULES FOR PAYMENTS TO MEMBER STATES

Article 83

Types of payments

Payments shall take the form of pre-financing, interim payments and payments of the balance of the accounts for the accounting year.

Article 84

Pre-financing

1. The Commission shall pay pre-financing based on the total support from the Funds set out in the decision approving the programme pursuant to Article 17(3)(f)(i).

2. [The pre-financing for each Fund shall be paid in yearly instalments before 1 July of each year, subject to availability of funds, as follows:

   (a) 2021: 0.5 %;

   (b) 2022: 0.5 %;

   (c) 2023: 0.5 %;

   (d) 2024: 0.5 %;

   (e) 2025: 0.5 %;

   (f) 2026: 0.5 %

   Where a programme is adopted after 1 July 2021, the earlier instalments shall be paid in the year of adoption.]

3. By way of derogation from paragraph 2, for Interreg programmes, specific rules on pre-financing shall be set out in the ETC Regulation.

4. The amount paid as pre-financing shall be cleared from the Commission accounts no later than the final accounting year.

5. Any interest generated by the pre-financing shall be used for the programme concerned in the same way as the Funds.

Article 85

Payment applications

1. The Member State shall submit a maximum of seven payment applications per programme, per Fund and per accounting year. Every year, one payment application may be submitted at any time in each time period between the following dates: 28 February, 31 May, 31 July, 31 October, 30 November and 31 December[2] and one additional payment application per programme, per Fund may be submitted in one of those time periods.

   The last payment application submitted by 31 July shall be deemed to be the final payment application for the accounting year that has ended 30 June.

   The first sub-paragraph shall not apply to Interreg Programmes.

2. Payment applications shall not be admissible unless the latest assurance package due has been submitted.

3. Payment applications shall be submitted to the Commission in accordance with the template set out in Annex XIX and include, for each priority and, where relevant, by category of region:

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[2] The change in the wording of Article 85(1) requires an amendment to recital 55: To reduce the administrative burden for Member States as well as for the Commission, a schedule of payment applications should be established. Commission payments should ~~continue to~~ be subject to a ~~10~~**5**% retention until the payment of the annual balance of accounts when the Commission is able to conclude that the accounts are complete, accurate and true.

(a) the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations, as entered in the system of the body carrying out the accounting function;

(b) the amount for technical assistance calculated in accordance with point (b) of Article 30 (5), where applicable;

(c) the total amount of public contribution made or to be made, as entered in the accounting systems of the body carrying out the accounting function;

4. By way of derogation from point (a) of paragraph 3, the following shall apply:

(a) where the Union contribution is made pursuant to point (a) of Article 46, the amounts included in a payment application shall be the amounts justified by the progress in the fulfilment of conditions, or achievement of results, in accordance with the decision referred to in Article 89(2) or the delegated act referred to in Article 89(4);

(b) where the Union contribution is made pursuant to points (c), (d) and (e) of Article 46, the amounts included in a payment application shall be the amounts determined in accordance with the decision referred to in Article 88(3) or the delegated act referred to in Article 88(4);

(c) for the forms of grants listed in points (b), (c) and (d) of Article 48(1), the amounts included in a payment application shall be the costs calculated on the applicable basis.

4.bis[3] By way of derogation from paragraph 3, in the case of State aid, the payment application may include advances paid to the beneficiary by the body granting the aid under the following cumulative conditions:

(a) those advances are subject to a guarantee provided by a bank or other financial institution established in the Member State or be covered by a facility provided as a guarantee by a public entity or by the Member State;

(b) those advances do not exceed 40 % of the total amount of the aid to be granted to a beneficiary for a given operation;

[3] ~~*N.B.: Annexes XIX and XX have been adjusted accordingly.*~~

(c) those advances are covered by expenditure paid by beneficiaries in implementing the operation and supported by receipted invoices or accounting documents of equivalent probative value at the latest within three years following the year of the payment of the advance or on 31 December **[2029** ~~2027~~**]**, whichever is earlier, failing which the next payment application shall be corrected accordingly.

Each payment application which includes advances of this type shall separately disclose the total amount paid from the programme as advances, the amount which has been covered by expenditure paid by beneficiaries within three years of the payment of the advance in accordance with point (c) and the amount which has not been covered by expenditure paid by beneficiaries and for which the three year period has not yet elapsed.

5. By way of derogation from point (c) of paragraph 3, in the case of aid schemes under Article 107 of the TFEU, the public contribution corresponding to the expenditure included in a payment application shall have been paid to the beneficiaries by the body granting the aid.

Article 86

Specific elements for financial instruments in payment applications

1. Where financial instruments are implemented in accordance with Article 53(1), payment applications submitted in accordance with Annex XIX shall include the total amounts disbursed or, in the case of guarantees, the amounts set aside for guarantee contracts, by the managing authority to final recipients as referred to in points (a), (b) and (c) of Article 62(1).

2. Where financial instruments are implemented in accordance with Article 53(2), payment applications that include expenditure for financial instruments shall be submitted in accordance with the following conditions:

(a) the amount included in the first payment application shall have been paid to the financial instruments and may be up to 35 % of the total amount of programme contributions committed to the financial instruments under the relevant funding agreement, in accordance with the relevant priority and category of region, if applicable;

(b) the amount included in subsequent payment applications submitted during the eligibility period shall include the eligible expenditure as referred to in Article 62(1) (a), (b) and (c);

(c) the amounts included in the first and subsequent payment applications shall include the amount of management costs and fees established in line with Article 62(3).

3. The amount included in the first payment application, referred to in point (a) of paragraph 2, shall be cleared from Commission accounts no later than the final accounting year.

It shall be disclosed separately in payment applications.

Article 87

Common rules for payments

1. Without prejudice to Article 11 (5) and (6) and subject to available funding, the Commission shall make interim payments no later than 60 days after the date on which a payment application is received by the Commission.

2. Each payment shall be attributed to the earliest open budget commitment of the Fund and category of region concerned. The Commission shall reimburse as interim payments ~~90%~~ **95%** of the amounts included in the payment application, which results from applying the co-financing rate for each priority to the total eligible expenditure or to the public contribution as appropriate. The Commission shall determine the remaining amounts to be reimbursed or to be recovered when calculating the balance of the accounts in accordance with Article 94.

3. The support from the Funds to a priority in interim payments shall not be higher than the amount of the support from the Funds for the priority laid down in the decision of the Commission approving the programme.

4. Where the Union contribution takes the form of point (a) of Article 46 or where the grants take the form listed in points (b), (c) and (d) of Article 48(1) the Commission shall not pay more than the amount requested by the Member State.

5. In addition, the support from the Funds to a priority in the payment of the balance of the final accounting year shall not exceed any of the following amounts:

(a) the public contribution declared in payment applications;

(b) support from the Funds paid **<u>or to be paid</u>** to beneficiaries;

(c) the amount requested by the Member State.

6. On the request of a Member State, interim payments may be increased by 10 % above the co-financing rate applicable to each priority for the Funds, if a Member State meets one of the following conditions after [date of adoption of this Regulation]:

(a) the Member State receives a loan from the Union under Council Regulation (EU) No 407/2010;

(b) the Member State receives medium-term financial assistance under the ESM as established by the Treaty establishing the ESM of 2 February 2012 or as referred to in Council Regulation (EC) No 332/2002[4] conditional on the implementation of a macro-economic adjustment programme;

[4] Council Regulation (EC) No 332/2002 of 18 February 2002 establishing a facility providing medium-term financial assistance for Member States' balances of payments (OJ L 53, 23.2.2002, p. 1).

(c) financial assistance is made available to the Member State conditional on the implementation of a macroeconomic adjustment programme as specified in Regulation (EU) No 472/2013[5] of the European Parliament and of the Council.

The increased rate, which may not exceed 100 %, shall apply to requests for payments until the end of the calendar year in which the related financial assistance comes to an end.

7. Paragraph 6 shall not apply to Interreg programmes.

Article 88

Union contribution based on unit costs, lump sums and flat rates

1. The Commission may reimburse the Union contribution to a programme on the basis of unit costs, lump sums and flat rates in accordance with Article 46, either based on the amounts and rates approved by a Commission decision in accordance with paragraph 2 or set out in the delegated act referred to in paragraph 4.

2. In order to make use of a Union contribution to the programme based on unit costs, lump sums and flat rates, Member States shall submit a proposal to the Commission in accordance with the templates set out in Annexes V and VI, as part of the programme or of a request for its amendment**.**

The amounts and rates proposed by the Member State shall be established on the basis of the following:

(a) a fair, equitable and verifiable calculation method based on any of the following:

(i) statistical data, other objective information or an expert judgement;

(ii) verified historical data;

(iii) the application of usual cost accounting practices;

[5] Regulation (EU) No 472/2013 of the European Parliament and of the Council of 21 May 2013 on the strengthening of economic and budgetary surveillance of Member States in the euro area experiencing or threatened with serious difficulties with respect to their financial stability (OJ L 140, 27.5.2013, p. 1).

(b) draft budgets;

(c) the rules on corresponding unit costs, lump sums and flat rates applicable in Union policies for a similar type of operation;

(d) the rules on corresponding unit costs, lump sums and flat rates applied under schemes for grants funded entirely by the Member State for a similar type of operation.

The Commission decision approving the programme or its amendment shall set out the types of operations covered by the reimbursement based on unit costs, lump sums and flat rates, the definition and the amounts covered by unit costs, lump sums and flat rates and the methods for adjustment of the amounts.

3. Member States shall reimburse beneficiaries for the purposes of this Article. That reimbursement may take any form of support.

Commission or Member States audits and Member States management verfications shall exclusively aim at verifying that the conditions for reimbursement by the Commission have been fulfilled.

4. In addition, the Commission is empowered to adopt a delegated act in accordance with Article 107 to supplement this Article by defining EU level unit costs, lump sums, flat rates, their amounts and adjustment methods in the ways referred to in points (a) to (d) of the second sub-paragraph of paragraph 2.

5 (new). This Article shall not apply to the Union contribution for technical assistance reimbursed pursuant to point (e) of Article 46.

Article 89~~6~~[7]

Union contribution based on financing not linked to costs

1. The Commission may reimburse the Union contribution to all or parts of a priority of programmes based on financing not linked to costs in accordance with Article 46, either based on the amounts approved by a Commission decision in accordance with paragraph 2 or set out in the delegated act referred to in paragraph 4.

2. In order to make use of a Union contribution to the programme based on financing not linked to costs, Member States shall submit a proposal to the Commission in accordance with the templates set out in Annexes V and VI, as part of the programme or of a request for its amendment. The proposal shall contain the following information:

   (a) identification of the priority concerned and the overall amount covered by the financing not linked to costs; a description of the part of the programme and the type of operations covered by the financing not linked to costs;

   (b) a description of the conditions to be fulfilled or of the results to be achieved and a timeline;

~~[6] *N.B.: Annex XI (audit trail) is amended accordingly. See page 108.*~~

[7] **Recital 26 is amended as follows:**

(26) It is opportune to clarify that, where a Member State proposes to the Commission that a priority of a programme or part thereof is supported through a financing scheme not linked to costs, the actions, deliverables and conditions agreed should be related to concrete investments undertaken under the shared management programmes in that Member State or region. **In that context, when the Member State proposes and when the Commission approves such a scheme, the respect of the principle of sound financial management should be ensured. In particular, as regards the appropriateness of the amounts linked to the fulfilment of the respective conditions or the achievement of results, the Commission should ensure that the resources employed are adequate for the investments undertaken.**

Where a financing scheme not linked to costs is used in a programme, underlying costs linked to the implementation of that scheme should not be subject to any verifications or audits in light of the ex-ante agreement of the Commission in the programme or a delegated act on the amounts linked to the fulfilment of the conditions or the achievement of results.

Verifications and audits should be limited to checking that the conditions or results triggering the reimbursement of the Union contribution are fulfilled.

(c) intermediate deliverables triggering reimbursement by the Commission;

(d) measurement units;

(e) the schedule for reimbursement by the Commission and related amounts linked to the progress in the fulfilment of conditions or achievement of results;

(f) the arrangements for verification of the intermediate deliverables and of the fulfilment of conditions or achievement of results;

(g) the methods for adjustment of the amounts, where applicable;

(h) the arrangements to ensure the audit trail in accordance with Annex XI demonstrating the fulfilment of conditions or achievement of results;

(i) the envisaged reimbursement to the beneficiary(-ies) within the priority or parts of a priority of programmes concerned by this Article.

The Commission decision approving the programme or the request for its amendment ~~may~~ **shall** set out all the elements listed in paragraph 1.

3. Member States shall reimburse beneficiaries for the purposes of this Article. That reimbursement may take any form of support.

Commission or Member States audits and Member States management verfications shall exclusively aim at verifying that the conditions for reimbursement by the Commission have been fulfilled or the results have been achieved.

4. The Commission is empowered to adopt a delegated act in accordance with Article 107 to supplement this Article by establishing amounts for EU level financing not linked to costs by type of operation, the methods for adjustment of the amounts and the conditions to be fulfilled or the results to be achieved.

SECTION III

INTERRUPTIONS AND SUSPENSIONS

Article 90

Interruption of the payment deadline

1. The Commission may interrupt the payment deadline for payments, except for pre-financing, for a maximum period of six months where any of the following conditions is met:

   (a) there is evidence to suggest a serious deficiency[8] and for which corrective measures have not been taken;

   (b) the Commission has to carry out additional verifications following receipt of information that expenditure in a payment application may be linked to an irregularity[9].

2. The Member State may agree to extend the interruption period by three months.

3. The Commission shall limit the interruption to the part of the expenditure affected by the elements referred to in paragraph 1, unless it is not possible to identify the part of the expenditure affected. The Commission shall inform the Member State and the managing authority in writing of the reason for interruption and shall ask them to remedy the situation. The Commission shall end the interruption as soon as the measures remedying the elements referred to in paragraph 1 have been taken.

4. The Fund-specific rules for the EMFF may lay down specific bases for interruption of payments linked to non-compliance with rules applicable under the Common Fisheries Policy.

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[8] as defined in Article 2(30).

[9] as defined in Article 2(29).

Article 91

Suspension of payments

1. The Commission may suspend all or part of payments, except for pre-financing, after having given the Member State the opportunity to present its observations, if any of the following conditions is met:

   (a) the Member State has failed to take the necessary action to remedy the situation giving rise to an interruption under Article 90;

   (b) there is a serious deficiency[10];

   (c) the expenditure in payment applications is linked to an irregularity[11] that has not been corrected;

   (d) there is a reasoned opinion by the Commission in respect of an infringement under Article 258 of the TFEU covering a matter having a sufficient direct link with the expenditure so as to put at risk its legality and regularity;

   (e) [the Member State has failed to take the necessary action in accordance with Article 15(6).][12]

2. The Commission shall end the suspension of all or part of payments when the Member State has taken the measures remedying the elements referred to in paragraph 1.

3. The Fund-specific rules for the EMFF may lay down specific bases for suspension of payments linked to non-compliance with rules applicable under the Common Fisheries Policy.

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[10] as defined in Article 2(30).
[11] as defined in Article 2(29).
[12] N.B.: This provision is bracketed waiting for a decision on Article 15 CPR.

CHAPTER II

Submission and examination of accounts

Article 92

Content and submission of accounts

1. For each accounting year for which payment applications have been submitted, the Member State shall submit to the Commission by 15 February, the following documents ('the assurance package') which shall cover the preceding accounting year as defined in Article 2(28):

   (a) the accounts in accordance with the template set out in Annex XX;

   (b) the management declaration referred to in Article 68(1)(f) in accordance with the template set out in Annex XV;

   (c) the audit opinion referred to in Article 71(3)(a) in accordance with the template set out in Annex XVI;

   (d) the annual control report referred to in Article 71(3)(b) in accordance with the template set out in Annex XVII.

2. The deadline referred to in paragraph 1 may exceptionally be extended by the Commission to 1 March, upon communication by the Member State concerned.

3. The accounts shall include at the level of each priority and, where applicable, fund and, where relevant, category of region:

   (a) 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 final payment application for the accounting year and the total amount of the corresponding public contribution made or to be made;

   (b) the amounts withdrawn during the accounting year;

(c) the amounts of public contribution paid to financial instruments;

(d) for each priority, an explanation on any differences between the amounts declared pursuant to point (a) and the amounts declared in payment applications for the same accounting year.

4. The accounts shall not be admissible if Member States have not undertaken the necessary corrections to reduce the residual error rate on the legality and regularity of the expenditure included in the accounts to less than 2%.

5. Member States shall in particular deduct from the accounts:

(a) the irregular expenditure which has been subject to financial corrections in accordance with Article 97;

(b) the expenditure which is subject to an ongoing assessment of its legality and regularity;

(c) other amounts as necessary to reduce to 2 % the residual error rate of the expenditure declared in the accounts.

The Member State may include expenditure under point (b) of the first sub-paragraph in a payment application in subsequent accounting years once its legality and regularity is confirmed.

6. The Member State may replace irregular amounts which it has detected after the submission of the accounts by making the corresponding adjustments in the accounts for the accounting year in which the irregularity is detected, without prejudice to Article 98.

7. As part of the assurance package, the Member State shall submit for the last accounting year the final performance report referred to in Article 38.

Article 93

Examination of accounts

The Commission shall satisfy itself that the accounts are complete, accurate and true by 31 May of the year following the end of the accounting year unless Article 96 applies.

Article 94

Calculation of the balance

1. When determining the amount chargeable to the Funds for the accounting year and the consequent adjustments in relation to the payments to the Member State, the Commission shall take into account:

   (a) the amounts in the accounts referred to in point (a) of Article 92(3) and to which the co-financing rate for each priority is to be applied;

   (b) the total amount of interim payments made by the Commission during that accounting year.

2. Where there is an amount recoverable from the Member State, it shall be subject to a recovery order issued by the Commission which shall be executed, where possible, by offsetting against amounts due to the Member State in subsequent payments to the same programme. Such a recovery shall not constitute a financial correction and shall not reduce support from the Funds to the programme. The amount recovered shall constitute assigned revenue in accordance with Article [21(3)] of the Financial Regulation.

Article 95

Procedure for the examination of accounts

1. The procedure set out in Article 96 shall apply in either of the following cases:

   (a) the audit authority has provided a qualified or adverse audit opinion due to reasons linked to the completeness, accuracy and veracity of the accounts;

   (b) the Commission has evidence putting into question the reliability of an unqualified audit opinion.

2. In all other cases, the Commission shall calculate the amounts chargeable to the Funds in accordance with Article 94 and make the respective payments or recoveries before 1 July. That payment or recovery shall constitute the acceptance of accounts.

Article 96

Contradictory procedure for the examination of accounts

1. If the audit authority provides an audit opinion which is qualified or adverse due to reasons linked to the completeness, accuracy and veracity of the accounts, the Commission shall ask the Member State to revise the accounts and to resubmit the documents referred to in Article 92(1) within one month.

   Where by the time limit set out in the first sub-paragraph:

   (a) the audit opinion is unqualified, Article 94 shall apply and the Commission shall pay any additional amount due or proceed to a recovery within two months;

   (b) the audit opinion is still qualified or documents have not been re-submitted by the Member State, paragraphs 2, 3 and 4 shall apply.

2. If the audit opinion remains qualified due to reasons linked to the completeness, accuracy and veracity of the accounts or if the audit opinion remains unreliable, the Commission shall inform the Member State on the amount chargeable to the Funds for the accounting year.

3. Where the Member State agrees with this amount within one month, the Commission shall pay any additional amount due or proceed to a recovery in accordance with Article 94 within two months.

4. Where the Member State does not agree with the amount referred to in paragraph 2, the Commission shall establish the amount chargeable to the Funds for the accounting year. Such an act shall not constitute a financial correction and shall not reduce support from the Funds to the programme. The Commission shall pay any additional amount due or proceed to a recovery in accordance with Article 94 within two months.

5. With regard to the final accounting year, the Commission shall pay or recover the annual balance of the accounts for programmes supported by the Funds no later than two months after the date of acceptance of the final performance report as referred to in Article 38.

CHAPTER III
Financial corrections

Article 97
Financial corrections by Member States

1. Member States shall protect the Union budget and apply financial corrections by cancelling all or part of the support from the Funds to an operation or programme when expenditure declared to the Commission is found to be irregular.

2. Financial corrections shall be recorded in the accounts for the accounting year in which the cancellation is decided.

3. The support from the Funds cancelled may be reused by the Member State within the programme concerned except for an operation that was subject of that correction or, where a financial correction is made for a systemic irregularity, for any operation affected by the systemic irregularity.

4. The Fund-specific rules for the EMFF may lay down specific bases for financial corrections by the Member States linked to non-compliance with rules applicable under the Common Fisheries Policy.

5. By way of derogation from paragraphs 1 to 3, in operations comprising financial instruments, a contribution cancelled in accordance with this Article, as a result of an individual irregularity, may be re-used within the same operation under the following conditions:

   (a) where the irregularity that gives rise to the cancellation of the contribution is detected at the level of the final recipient: only for other final recipients within the same financial instrument;

(b) where the irregularity that gives rise to the cancellation of the contribution is detected at the level of the body implementing the specific fund, where a financial instrument is implemented through a structure with a holding fund, only for other bodies implementing specific funds.

Where that irregularity that gives rise to the cancellation of the contribution is detected at the level of the body implementing the holding fund, or at the level of the body implementing the specific fund where a financial instrument is implemented through a structure without a holding fund, the contribution cancelled shall not be reused within the same operation.

Where a financial correction is made for a systemic irregularity, the contribution cancelled shall not be reused for any operation affected by the systemic irregularity.

6. The bodies implementing financial instruments shall reimburse to Member States programme contributions affected by irregularities, together with interest and any other gains generated by those contributions.

The bodies implementing financial instruments shall not reimburse to Member States the amounts referred to in the first subparagraph provided that those bodies demonstrate for a given irregularity that the following cumulative conditions are fulfilled:

(a) the irregularity occurred at the level of final recipients or, in the case of a holding fund, at the level of bodies implementing specific funds or final recipients;

(b) the bodies implementing financial instruments performed their obligations, in relation to the programme contributions affected by the irregularity, in accordance with applicable law and acted with the degree of professional care, transparency and diligence expected from a professional body experienced in implementing financial instruments;

(c) the amounts affected by the irregularity could not be recovered notwithstanding that the bodies implementing financial instruments pursued all applicable contractual and legal measures with due diligence.

Article 98

Financial corrections by the Commission

1. The Commission shall make financial corrections by reducing support from the Funds to a programme where it concludes that:

   (a) there is a serious deficiency[13] which has put at risk the support from the Funds already paid to the programme;

   (b) expenditure contained in accepted accounts is irregular and was not detected and reported by the Member State;

   (c) the Member State has not complied with its obligations under Article 91 prior to the opening of the financial correction procedure by the Commission.

   Where the Commission applies flat-rate or extrapolated financial corrections, this shall be carried out in accordance with Annex XXI[14].

2. Before taking a decision on a financial correction, the Commission shall inform the Member State of its conclusions and give the Member State the opportunity to present its observations and to demonstrate that the actual extent of irregularity is less than the Commission's assessment within two months. The deadline can be extended if mutually agreed.

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[13] as defined in Article 2(30).

[14] Recital 57 will be amended as follows:

(57) In order to safeguard the financial interests and the budget of the Union proportionate measures should be established and implemented at the level of Member States and of the Commission. The Commission should be able to interrupt payments deadlines, suspend interim payments and apply financial corrections where the respective conditions are fulfilled. The Commission should respect the principle of proportionality by taking into account the nature, gravity and frequency of irregularities and their financial implications for the budget of the Union. Where it is not possible for the Commission to quantify precisely the amount of irregular expenditure in order to apply financial corrections linked to individual cases, it should apply a flat-rate or extrapolated financial correction.

3. Where the Member State does not accept the conclusions of the Commission, the Member State shall be invited to a hearing by the Commission, in order to ensure that all relevant information and observations are available to form the basis for Commission conclusions on the application of the financial correction.

4. The Commission shall decide on a financial correction ~~taking into account the extent and financial implications of the irregularities or serious deficiencies,~~ by means of an implementing act within 12 months of the ~~date of the~~ hearing or ~~of the~~ **from** submission of additional information as required by the Commission.

When deciding on a financial correction, the Commission shall take account of all information and observations submitted.

Where a Member States agrees to the financial correction for cases referred to **in points (a) and (c) of** paragraph 1**,** ~~before the adoption of the decision referred to in paragraph 1,~~ the Member State may reuse the amounts concerned. **This possibility shall not apply to financial correction for cases referred to in (b) of paragraph 1.**

5. The Fund-specific rules for the EMFF may lay down specific bases for financial corrections by the Commission linked to non-compliance with rules applicable under the Common Fisheries Policy.

CHAPTER IV
Decommitment

Article 99

Decommitment principles and rules

[1. The Commission shall decommit any amount in a programme which has not been used for pre-financing in accordance with Article 84 or for which a payment application has not been submitted in accordance with Articles 85 and 86 by 31 December of the second calendar year following the year of the budget commitments for the years 2021 to 2026.

2. The amount to be covered by pre-financing or payment applications by the time limit established in paragraph 1 concerning the budget commitment of 2021 shall be 60 % of that commitment. 10 % of the budget commitment of 2021 shall be added to each budget commitment for the years 2022 to 2025 for the purposes of calculating the amounts to be covered.]

3. The part of commitments still open on 31 December [2029] shall be decommitted if the assurance package and the final performance report have not been submitted to the Commission by the time limit set out in Article 38(1).

Article 100

Exceptions to the decommitment rules

1. The amount concerned by decommitment shall be reduced by the amounts equivalent to that part of the budget commitment for which:

   (a) the operations are suspended by a legal proceeding or by an administrative appeal having suspensory effect; or

   (b) it has not been possible to make a payment application for reasons of *force majeure* seriously affecting implementation of all or part of the programme.

The national authorities claiming *force majeure* shall demonstrate the direct consequences of the *force majeure* on the implementation of all or part of the programme.

2. By 31 January, the Member State shall send to the Commission information on the exceptions referred to in points (a) and (b) of paragraph 1 for the amount to be declared by 31 December.

Article 101

Procedure for decommitment

1. On the basis of the information it has received as of 31 January, the Commission shall inform the Member State, of the amount of the decommitment resulting from that information.

2. The Member State shall have one month to agree to the amount to be decommitted or to submit its observations.

3. By 30 June, the Member State shall submit to the Commission a revised financing plan reflecting, for the calendar year concerned, the reduced amount of support over one or more priorities of the programme. For programmes supported by more than one Fund, the amount of support shall be reduced by Fund proportionately to the amounts concerned by the decommitment that had not been used in the calendar year concerned.

   In the absence of such submission, the Commission shall revise the financing plan by reducing the contribution from the Funds for the calendar year concerned. That reduction shall be allocated to each priority proportionately to the amounts concerned by the decommitment that had not been used in the calendar year concerned.

4. The Commission shall amend the decision approving the programme no later than 31 October.

ANNEX V

Appendix 1: **Union contribution based on unit costs, lump sums and flat rates**

Template for submitting data for the consideration of the Commission

(Article 88)

Date of submitting the proposal	
Current version	

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in % (estimate)	Type(s) of operation		Corresponding indicator name(s)		Unit of measurement for the indicator	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Corresponding standard scales of unit costs, lump sums or flat rates
					Code	Description	Code	Description			

B. Details by type of operation (to be completed for every type of operation)

Did the managing authority receive support from an external company to set out the simplified costs below?

If so, please specify which external company: **Yes/No – Name of external company**

Types of operation:

1.1. Description of the operation type	
1.2 specific objective	
1.3 Indicator name[15]	
1.4 Unit of measurement for indicator	
1.5 Standard scale of unit cost, lump sum or flat rate	

[15] Several complementary indicators (for instance one output indicator and one result indicator) are possible for one type of operation. In these cases, fields 1.3 to 1.11 should be filled in for each indicator.

1.6 Amount	
1.7 Categories of costs covered by unit cost, lump sum or flat rate	
1.8 Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	
1.9 Adjustment(s) method	
11.10 Verification of the achievement of the unit of measurement - what document(s) will be used to verify the achievement of the unit of measurement? - describe what will be checked during management verifications (including on-the-spot), and by	

whom. - what arrangements to collect and store the data/documents described?	
1.11 Possible perverse incentives or problems caused by this indicator, how they could be mitigated, and the estimated level of risk	
1.12 Total amount (national and EU) expected to be reimbursed	

C: Calculation of the standard scale of unit costs, lump sums or flat rates

1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data; where the data are stored; cut-off dates; validation, etc.).

2. Please specify why the proposed method and calculation is relevant to the type of operation.

3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and attached to this annex in a format that is usable by the Commission.

4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.

5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.

Appendix 2: **Union contribution based on financing not linked to costs**

Template for submitting data for the consideration of the Commission

(Article 89)

Date of submitting the proposal	
Current version	

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	*The amount covered by the financing not linked to cost*	Type(s) of operation	Conditions to be fulfilled/results to be achieved	Corresponding indicator name(s)		Unit of measurement for the indicator
							Code	Description	
The overall amount covered									

B. Details by type of operation (to be completed for every type of operation)

Types of operation:

1.1. Description of the operation type			
1.2 specific objective			
1.3 Conditions to be fulfilled or results to be achieved			
1.4 Deadline for fulfilment of conditions or results to be achieved			
1.5 Indicator definition for deliverables			
1.6 Unit of measurement for indicator for deliverables			
1.7 Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements	Intermediate deliverables	Date	Amounts
1.8 Total amount (including EU and national funding)			
1.9 Adjustment(s) method			
1.10 Verification of the achievement of the result or condition (and where relevant, the intermediate deliverables) - describe what document(s) will be used to verify the achievement of the result or condition - describe what will be checked during			

management verifications (including on-the-spot), and by whom. - describe what are the arrangements to collect and store the data/documents	
1.11 Arrangements to ensure the audit trail Please list the body(ies) responsible for these arrangements.	

ANNEX VI

Appendix 1: **Union contribution based on unit costs, lump sums and flat rates**

Template for submitting data for the consideration of the Commission

(Article 88)

Date of submitting the proposal	
Current version	

A. Summary of the main elements

Priority	Fund	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in % (estimate)	Type(s) of operation		Corresponding indicator name(s)		Unit of measurement for the indicator	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Corresponding standard scales of unit costs, lump sums or flat rates
			Code	Description	Code	Description			

B. Details by type of operation (to be completed for every type of operation)

Did the managing authority receive support from an external company to set out the simplified costs below?

If so, please specify which external company: **Yes/No – Name of external company**

Types of operation:

1.1. Description of the operation type	
1.2 specific objective	
1.3 Indicator name[1]	
1.4 Unit of measurement for indicator	
1.5 Standard scale of unit cost, lump sum or flat rate	
1.6 Amount	
1.7 Categories of costs covered by unit cost, lump sum or flat rate	
1.8 Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	
1.9 Adjustment(s) method	
11.10 Verification of the achievement of the unit of measurement	

[1] Several complementary indicators (for instance one output indicator and one result indicator) are possible for one type of operation. In these cases, fields 1.3 to 1.11 should be filled in for each indicator.

- describe what document(s) will be used to verify the achievement of the unit of measurement - describe what will be checked during management verifications (including on-the-spot), and by whom - describe what arrangements there are to collect and store the data/documents described	
1.11 Possible perverse incentives or problems caused by this indicator, how they could be mitigated, and the estimated level of risk	
1.12 Total amount (national and EU) expected to be reimbursed	

C: Calculation of the standard scale of unit costs, lump sums or flat rates

1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data; where the data are stored; cut-off dates; validation, etc.).

2. Please specify why the proposed method and calculation is relevant to the type of operation:

3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and attached to this annex in a format that is usable by the Commission.

4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.

5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.

*Appendix 2:***Union contribution based on financing not linked to costs**

Template for submitting data for the consideration of the Commission

(Article 89)

Date of submitting the proposal	
Current version	

A. Summary of the main elements

Priority	Fund	*The amount covered by the financing not linked to costs*	Type(s) of operation	Conditions to be fulfilled/results to be achieved	Corresponding indicator name(s)		Unit of measurement for the indicator
					Code	Description	
The overall amount covered							

B. Details by type of operation (to be completed for every type of operation)

Types of operation:

1.1. Description of the operation type			
1.2 specific objective			
1.3 Conditions to be fulfilled or results to be achieved			
1.4 Deadline for fulfilment of conditions or results to be achieved			
1.5 Indicator definition for deliverables			
1.6 Unit of measurement for indicator for deliverables			
1.7 Intermediate deliverables (if applicable) triggering reimbursement by the Commission with schedule for reimbursements	Intermediate deliverables	Date	Amounts
1.8 Total amount (including EU and national funding)			
1.9 Adjustment(s) method			
1.10 Verification of the achievement of the result or condition (and where relevant, the intermediate deliverables) - what document(s) will be used to verify the achievement of the result or condition? - describe what will be checked during management verifications (including on-the-spot), and by whom.			

- what arrangements to collect and store the data/documents described?	
1.11 Arrangements to ensure the audit trail Please list the body(ies) responsible for these arrangements.	

ANNEX XIX

Template for payment applications – Article 85(3)

PAYMENT APPLICATION

EUROPEAN COMMISSION

Fund concerned[1]*:* *<type="S" input="S" >* [2]

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

Commission reference (CCI):	*<type="S" input="S">*
Name of programme:	*<type="S" input="G">*
Commission Decision:	*<type="S" input="G">*
Date 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">*

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

From[3] *<type="D" input="G">* until: *<type="D" input="G">*

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[2] 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

[3] First day of the accounting year, automatically encoded by the electronic system.

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

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

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

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

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

Outermost regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3				
Less developed regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<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">*
More developed regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely	*<type="S"*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

populated regions	*input="G"* >			
Grand Total		*<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 Funds only

Specific Objective	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in the meaning of Article 85(3)(a) and 85(4)	Total amount of public contribution made or to be made in the meaning of Article 85(3)(c))
	(A)	(B)	(C)
Specific objective 1			
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation or Article 12(4) of AMF Regulation	<type="S" input="G">	<type="Cu" input="M">	<type="Cu" input="M">

Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMF Regulation	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 16 and 17 of AMF Regulation	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 2			
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article 12(1) of AMF Regulation	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="S" input="G" >*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

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

Actions co-financed in line with Article 11(2) of ISF Regulation or Article 12(2) of AMF Regulation	*<type="S" input="G">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMF Regulation	*<type="S" input="G">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 12(4) of AMF Regulation	*<type="S" input="G">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMF Regulation	*<type="S" input="G">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Technical assistance specific objective			
Technical assistance in the meaning of Article 85(3)(b)		*<type="Cu" input="M">*	*<type="Cu" input="M">*
Technical assistance in the meaning of Article 32	*<type="S" input="G">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total		*<type="Cu" input="G">*	*<type="Cu" input="G">*

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

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

		input="G">		*input="G">*

DECLARATION

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

Representing the body responsible for the accounting function: 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">*

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

Or

Applicable for AMIF/ISF and BMVI Funds only

Fund		Amounts
<type="S" input="G">	Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<type="Cu" input="G">*
	Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="G">*
	Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMF Regulation	*<type="Cu" input="G">*

	Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation or Article 12(4) of AMF Regulation	*<type="Cu" input="G">*
	Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMF Regulation	*<type="Cu" input="G">*
	Actions co-financed in line with Article 16 and 17 of AMF Regulation	*<type="Cu" input="G">*
	Technical assistance in the meaning of Article 85(3)(b)	*<type="Cu" input="G">*
	Technical assistance in the meaning of Article 32	*<type="Cu" input="G">*

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

The payment will be made on the following bank account:

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

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

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 35% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[1]	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
Priority 1				
Less developed	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

[1] This amount shall not be included in the payment application.

regions				
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	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 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	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Priority 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	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

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

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 35% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[2]	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
Priority 1				
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">*

[2] This amount shall not be included in the payment application.

Or

Applicable for AMIF/ISF and BMVI Funds only

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 35% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[3]	
	(A)	(B)	(C)	(D)
	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution

[3] This amount shall not be included in the payment application.

<u>Specific objective 1</u>				
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF 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 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<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 11(1) of ISF Regulation or Article Article 12(1) of AMF 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">*

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

Priority	Total amount paid from the programme as advances[4]	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)
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">*

[4] 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.

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 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	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">

populated regions			
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">*
Totals			
Less developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Transition	*<type="Cu"*	*<type="Cu"*	*<type="Cu" input="G">*

regions	*input="G">*	*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 model is automatically adjusted on basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF) the table shall look as follows:

Priority	Total amount paid from the programme as advances[5]	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">*

[5] 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 only

Priority	Total amount paid from the programme as advances[6]	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

[6] 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.

	(A)	(B)	(C)
Specific objective 1			
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF 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 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 3	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

in line with Article 11(1) of ISF Regulation or Article Article 12(1) of AMF Regulation			
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

ANNEX XX

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

ACCOUNTS FOR ACCOUNTING YEAR

<type="D" – type="D" input="S">

EUROPEAN COMMISSION

Fund concerned[1]:	*<type="S" input="S" >* [2]
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">*

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

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

DECLARATIONS

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

1) the accounts are complete accurate and true;

2) the provisions in points (ba) and (c) of Article 70(1) are respected.

Representing 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 Regulation (EU, Euratom) No [*Financial Regulation*] and in points, (a) to (e) of Article 68 of the Regulation are respected;

3) the provisions in Article 76 with regard to the availability of documents are respected.

Representing the managing authority

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

Appendix 1: **Amounts entered into the accounting systems of the accounting function**

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 the meaning of Article 92(3)(a) (A)	The amount for technical assistance in the meaning of Article 85 (3)(b) (B)	Total amount of the corresponding public contribution made or to be made in the meaning of Article 92(3)(a) (C)
Priority 1			
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated	*<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 the meaning of Article 92(3)(a) (A)	The amount for technical assistance in the meaning of Article 85 (3)(b) (B)	Total amount of the corresponding public contribution made or to be made in the meaning of Article 92(3)(a) (C)
regions			
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	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3			

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 the meaning of Article 92(3)(a) (A)	The amount for technical assistance in the meaning of Article 85 (3)(b) (B)	Total amount of the corresponding public contribution made or to be made in the meaning of Article 92(3)(a) (C)
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 4			

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 the meaning of Article 92(3)(a) (A)	The amount for technical assistance in the meaning of Article 85 (3)(b) (B)	Total amount of the corresponding public contribution made or to be made in the meaning of Article 92(3)(a) (C)
Totals			
Less developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Outermost regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Northern sparsely populated regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

Or

Applicable for AMIF/ISF and BMVI Funds only

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 the meaning of Article 92(3)(a) (A)	Total amount of the corresponding public contribution made or to be made in the meaning of Article 92(3)(a) (B)
Specific objective 1		
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMF Regulation	<type="Cu" input="M">	<type="Cu" input="M">
Actions co-financed in line with	<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 the meaning of Article 92(3)(a) (A)	Total amount of the corresponding public contribution made or to be made in the meaning of Article 92(3)(a) (B)
Article 11(4) of ISF or BMVI Regulation or Article 12(4) of AMF Regulation		
Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 16 and 17 of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Specific objective 2		
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article 12(1) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 3		
Actions co-financed in line with Article 11(1) of ISF Regulation or Article 12(1) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(2) of ISF Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(3) of ISF Regulation or Article 12(3) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(4) of ISF Regulation or Article 12(4) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(5) of ISF Regulation or Article 12(5) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Technical assistance specfic objective		
Technical assistance in the meaning of Article 85(3)(b)	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Technical assistance in the meaning of Article 32	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Totals		
Actions co-financed in line with	*<type="Cu" input="G">*	*<type="Cu" input="G">*

Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation		
Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation or Article 12(4) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 16 and 17 of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Technical assistance in the meaning of Article 85(3)(b)	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Technical assistance in the meaning of Article 32	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Grand total	*<type="Cu" input="G">*	*<type="Cu" input="G">*

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

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 the meaning of Article 92(3)(a) (A)	The amount for technical assistance in the meaning of Article 85 (3)(b) (B)	Total amount of the corresponding public contribution made or to be made in the meaning of Article 92(3)(a) (C)
Priority 1	*<type="Cu" input="M">*		*<type="Cu" input="M">*
Priority 2	*<type="Cu" input="M">*		*<type="Cu" input="M">*
Priority 3	*<type="Cu" input="M">*		*<type="Cu" input="M">*
Grand Total	*<type="Cu" input="G">*		*<type="Cu" input="G">*

Appendix 2: **Amounts withdrawn during the accounting year**

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

	input="M">	*input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 3		
Less developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions		
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 4		
Totals		
Less developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Transition regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
More developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<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 of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In relation to accounting year ending 30 June … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*

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

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

In relation to accounting year ending 30 June … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Or

Applicable for AMIF/ISF and BMVI Funds only

Specific objective	WITHDRAWALS	
	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	**(B)**
<u>Specific objective 1</u>		
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation or Article 12(4) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 16 and 17 of AMF	*<type="Cu"*	*<type="Cu"*

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

Technical assistance specific objective	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Technical assistance in the meaning of Article 85(3)(b)	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Technical assistance in the meaning of Article 32	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Totals		
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation or Article 12(4) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Actions co-financed in line with Article 16 and 17 of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Technical assistance in the meaning of Article 85(3)(b)	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Technical assistance in the meaning of Article 85(3)(b)	*<type="Cu" input="G">*	*<type="Cu" input="G">*
GRAND TOTAL	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Split of amounts withdrawn during the accounting year by accounting year of declaration of		

the corresponding expenditure		
In relation to accounting year ending 30 June … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In relation to accounting year ending 30 June … (total)	*<type="Cu" input="M">*	*<type="Cu" input="M">*
In particular, out of which amounts corrected as a result of audits of operations	*<type="Cu" input="M">*	*<type="Cu" input="M">*

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

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 35% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[1]	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
<u>Priority 1</u>				
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">*

[1] This amount shall not be included in payment applications

More developed regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Outermost regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Priority 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	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

<u>Priority 3</u>	*<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	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Northern sparsely populated regions	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
<u>Priority 4</u>				
<u>Totals</u>				
Less developed regions	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*
Transition regions	*<type="Cu"*	*<type="Cu"*	*<type="Cu" input="M">*	*<type="Cu"*

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

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

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 35% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[2]	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
<u>Priority 1</u>	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
<u>Priority 2</u>	*<type="Cu"*	*<type="Cu"*	*<type="Cu" input="M">*	*<type="Cu"*

[2] This amount shall not be included in payment applications

	input="M">	*input="M">*		*input="M">*
<u>Priority 3</u>	*<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

Applicable for AMIF/ISF and BMVI Funds only

	Amount included in the first payment application and paid to the financial instrument in accordance with Article 86 (max 35% of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 86(3)[3]	
	(A)	(B)	(C)	(D)
	Total amount of programme contributions paid to financial instruments	Amount of corresponding public contribution	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 86	Amount of corresponding public contribution
Specific objective 1				
Actions co-financed in line with Article 11(1) of ISF or BMVI	*<type="Cu"*	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu"*

[3] This amount shall not be included in the payment application.

Regulation or Article Article 12(1) of AMF Regulation	*input="M">*			*input="M">*
Specific objective 2				
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<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 11(1) of ISF Regulation or Article Article 12(1) of AMF 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">*

Appendix 4: **Reconciliation of expenditure - Article 92**

	Total eligible expenditure included in payment applications submitted to the Commission		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
Priority	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(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	<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">
Northern	<type="Cu	<type="Cu	<type="Cu"	<type="Cu"	<type=	<type=	<type="S" maxlength="500"

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
sparsely populated regions	" input="G" >	" input="G" >	input="G">	input="G">	Cu" input=" G">	Cu" input=" G">	input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Priority 2							
Less developed	<type="Cu"	<type="Cu"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu"	<type="Cu"	<type="S" maxlength="500" input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
regions	input="G" >	input="G" >			input="G">	input="G">	
Transition	<type="Cu	<type="Cu	<type="Cu"	<type="Cu"	<type="	<type="	<type="S" maxlength="500"

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
regions	" input="G" >	" input="G" >	input="G">	input="G">	Cu" input=" G">	Cu" input=" G">	input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
More developed regions	<type="Cu" input="G"	<type="Cu" input="G"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input=""	<type="Cu" input=""	<type="S" maxlength="500" input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
	>	>			G">	G">	
Outermost regions	<type="Cu"	<type="Cu"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu"	<type="Cu"	<type="S" maxlength="500" input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
	input="G" >	input="G" >			input="G">	input="G">	
Northern	<type="Cu	<type="Cu	<type="Cu"	<type="Cu"	<type="	<type="	<type="S" maxlength="500"

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
sparsely populated regions	" input="G" >	" input="G" >	input="G">	input="G">	Cu" input=" G">	Cu" input=" G">	input="M">

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Priority 3							

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Totals							
Less developed	<type="Cu"	<type="Cu"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu"	<type="Cu"	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
regions	input="G" >	input="G" >			input="G">	input="G">	
Transition	<type="Cu	<type="Cu	<type="Cu"	<type="Cu"	<type="	<type="	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
regions	" input="G" >	" input="G" >	input="G">	input="G">	Cu" input=" G">	Cu" input=" G">	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
More developed regions	<type="Cu" input="G"	<type="Cu" input="G"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="	<type="Cu" input="	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
	>	>			G">	G">	
Outermost regions	<type="Cu"	<type="Cu"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu"	<type="Cu"	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
	input="G" >	input="G" >			input="G">	input="G">	
Northern	<type="Cu	<type="Cu	<type="Cu"	<type="Cu"	<type="	<type="	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
sparsely populated regions	" input="G" >	" input="G" >	input="G">	input="G">	Cu" input=" G">	Cu" input=" G">	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Grand Total	<type="Cu"	<type="Cu"	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu"	<type="Cu"	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
	input="G" >	input="G" >			input="G">	input="G">	
Out of which amounts corrected in the current accounts as a result of audits					<type="	<type="	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
					Cu" input=" M">	Cu" input=" M">	

Or

Applicable for AMIF/ISF and BMVI Funds only

	Total eligible expenditure included in payment applications submitted to the Commission		*Expenditure declared in accordance with Article 92 of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
Specific Objective	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Specific objective 1							
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*

Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMF Regulation	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation or Article 12(4) of AMF Regulation	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Actions co-financed in line with	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="	<type="Cu" input="G">	<type="S" maxlength="500" input="M">

Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMF Regulation					*G">*		
Actions co-financed in line with Article 16 and 17 of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type= "Cu" input=" G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Specific objective 2							
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article 12(1) of AMF Regulation	*<type="Cu" input="G" >*	*<type="Cu" input="G" >*	*<type="Cu" input="G">*	*<type="Cu" input="G" >*	*<type ="Cu" input ="G" >*	*<type="Cu" input="G" >*	*<type="S" maxlength="500" input="M">*

Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="S" maxlength="500" input="M">
Actions co-financed in line with Article 11(3) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation							

Actions co-financed in line with Article 11(4) of ISF or 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">*
Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type= "Cu" input=" G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Specific objective 3							
Actions co-financed in line with Article 11(1) of ISF or	*<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">*

Regulation or Article 12(1) of AMF Regulation							
Actions co-financed in line with Article 11(2) of ISF or Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Actions co-financed in line with Article 11(3) of ISF or Regulation or Article 12(3) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Actions co-financed in line with Article 11(4)	*<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">*

of ISF or Regulation or Article 12(4) of AMF Regulation							
Actions co-financed in line with Article 11(5) of ISF or Regulation or Article 12(5) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type= "Cu" input=" G">*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*
Technical assistance specific objective							
Technical assistance in the meaning of Article 85(3)(b)	*<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	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type= "Cu"*	*<type="Cu" input="G">*	*<type="S" maxlength="500" input="M">*

the meaning of Article 32					*input="G">*		
Totals							
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	
Actions co-financed in line with Article 11(2) of ISF or BMVI Regulation or Article 12(2) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	
Actions co-financed in	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="*	*<type="Cu" input="G">*	

line with Article 11(3) of ISF or BMVI Regulation or Article 12(3) of AMF Regulation					*G">*		
Actions co-financed in line with Article 11(4) of ISF or BMVI Regulation or Article 12(4) of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type= "Cu" input=" G">*	*<type="Cu" input="G">*	
Actions co-financed in line with Article 11(5) of ISF or BMVI Regulation or Article 12(5) of AMF	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type= "Cu" input=" G">*	*<type="Cu" input="G">*	

Regulation							
Actions co-financed in line with Article 16 and 17 of AMF Regulation	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	
Technical assistance in the meaning of Article 85(3)(b)	*<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 the meaning of Article 85(3)(b)	*<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 of operations					*<type="Cu"*	*<type="Cu"*	

	input ="M" >	*input="M" >*	

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

	Total eligible expenditure included in payment applications submitted to the Commission	*Expenditure declared in accordance with Article XX of the Regulation*	*Difference*	*Comments (obligatory in case of difference)*

Priority	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
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">*

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article XX of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="*	*<type="Cu" input="G">*	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article XX of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
					G">		
Out of which amounts corrected in the current accounts as a result of audits of operations					*<type="Cu" input="*	*<type="Cu" input="M">*	

Priority	*Total eligible expenditure included in payment applications submitted to the Commission*		*Expenditure declared in accordance with Article XX of the Regulation*		*Difference*		*Comments (obligatory in case of difference)*
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public contribution made or to be made in implementing operations	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	Total amount of the corresponding public contribution made or to be made in implementing operations	(E=A-C)	(F=B-D)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
					M">		

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

Priority	Total amount paid from the programme as advances [4]	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			
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"*	*<type="Cu"*	*<type="Cu" input="M">*

[4] 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.

	input="M">	*input="M">*	
Outermost regions and Northern sparsely populated regions	*<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">*
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"*	*<type="Cu"*	*<type="Cu" input="M">*

	input="M">	*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">*
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 model is automatically adjusted on basis of the CCI. As an example, in case of programmes not including categories of regions (Cohesion Fund, ETC, EMFF) the table shall look as follows:

Priority	Total amount paid from the programme as advances [5]	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)
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">*

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

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

Or

Applicable for AMIF/ISF and BMVI Funds only

Priority	Total amount paid from the programme as advances [6]	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			

[6] 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.

1			
Actions co-financed in line with Article 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF 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 11(1) of ISF or BMVI Regulation or Article Article 12(1) of AMF Regulation	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Specific objective 3	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*
Actions co-financed in line with Article 11(1) of ISF Regulation or Article Article 12(1) of AMF	*<type="Cu" input="M">*	*<type="Cu" input="M">*	*<type="Cu" input="M">*

Regulation			
Grand Total	*<type="Cu" input="G">*	*<type="Cu" input="G">*	*<type="Cu" input="G">*

ANNEX XXI

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

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 purposes of determining the financial correction.

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.

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.

ANNEX XI

Elements for the audit trail – Article 63(5)

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

1. documentation that allows verification of the application of the selection criteria by the managing authority, as well as documentation relating to the overall selection procedure and the approval of operations;
2. documents (grant agreement or equivalent) setting out the conditions for support signed between the beneficiary and the managing authority/intermediate body;
3. accounting records of payment claims submitted by the beneficiary, as recorded in the managing authority/intermediate body's electronic system;
4. documentation on verifications addressing the non-relocation and durability requirements as set out in Articles 59, 60(2) and 67(3)(h);
5. proof of payment of the public contribution to the beneficiary and of the date the payment was made;
6. documentation evidencing the administrative and, where applicable, on-the-spot checks carried out by the managing authority/intermediate body;
7. information on audits carried out;
8. documentation relating to the follow-up by the managing authority/intermediate body for purposes of management verifications and audit findings;
9. documentation demonstrating verification of compliance with applicable law;
10. data in relation to output and result indicators enabling reconciliation with corresponding targets and reported milestones;
11. documentation related to financial corrections and deductions pursuant to Article 92(5)) made by the managing authority/intermediate body/the body to which the accounting function has been entrusted to the expenditure declared to the Commission;
12. for grants taking the form set out in Article 48(1)(a), the invoices (or documents of equivalent probative value) and proof of their payment by the beneficiary, as well as accounting records of the beneficiary relating to the expenditure declared to the Commission;
13. for grants taking the forms set out in Article 48(1)(b), (c) and (d) and as applicable, documents justifying the method of establishing unit costs, lump sums and flat rates; the categories of costs forming the basis for the calculation; documents evidencing costs declared under other categories of costs to which a flat rate applies; the explicit agreement by the managing authority on the draft budget on the document setting out the conditions for support; documentation on the gross employment costs and on calculation of the hourly rate; where simplified cost options are used based on existing methods, documentation confirming compliance with similar type of operations and with documentation required by the existing method, if any.

II. Obligatory elements for audit trail for financial instruments:

1. documents on the establishment of the financial instrument, such as funding agreements, etc;

2. documents identifying the amounts contributed by each programme and under each priority to the financial instrument, the expenditure that is eligible under each programme and the interest and other gains generated by support from the Funds and re-use of resources attributable to the Funds in accordance with Articles 54 and 56;

3. documents on the functioning of the financial instrument, including those related to monitoring, reporting and verifications;

4. documents concerning exits of programme contributions and the winding-up of the financial instrument;

5. documents on the management costs and fees included in the expenditure declared to the Commission;

6. application forms, or equivalent, submitted by final recipients with supporting documents, including business plans and, when relevant, previous annual accounts;

7. checklists and reports from the bodies implementing the financial instrument;

8. declarations made in connection with de minimis aid:

9. agreements signed in connection with the support provided by the financial instrument, including for equity, loans, guarantees or other forms of investment provided to final recipients;

10. evidence that the support provided through the financial instrument is to be/was used for its intended purpose;

11. records of the financial flows between the managing authority and the financial instrument, and within the financial instrument at all levels, down to the final recipients, and, for guarantees, proof that underlying loans were disbursed;

12. separate records or accounting codes for a programme contribution paid or a guarantee committed by the financial instrument for the benefit of the final recipient.

As regards Union contribution based on unit costs, lump sums and flat rates reimbursed by the Commission under Article 88, only the elements set out under Section III shall be required.

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

a. documents evidencing the ex-ante agreement of the Commission on the types of operations covered unit costs, lump sums and flat rates and the definition of related amounts and rates, as well as the methods for adjustment of the amounts (programme approval or amendment

b. documents evidencing the categories of costs and the amounts forming the basis for the calculation to which the flat rate applies;

ba. documents evidencing the fulfilment of the conditions for reimbursement by the Commission;

c. documents evidencing the adjustment of the amounts, where relevant;

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

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

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

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

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

As regards Union contribution based on financing not linked to costs by the Commission under Article 89, only the elements set out under Section IV shall be required.

IV. Obligatory elements of audit trail for reimbursement of the Union contribution by the Commission under Article 89 to be kept at the level of the managing authority/ intermediate body:

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

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

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

d. documentation relating to the selection and approval of operations covered by the reimbursement of the Union contribution by the Commission based on 89 financing not linked to costs.

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

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