

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 1011/2014

of 22 September 2014

laying down detailed rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission and the detailed rules concerning the exchanges of information between beneficiaries and managing authorities, certifying authorities, audit authorities and intermediate bodies

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 ⁽¹⁾, and in particular Articles 41(4), 102(1), 112(5), 122(3), 124(7), 131(6) and 137(3) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) No 184/2014 ⁽²⁾ lays down provisions necessary for the preparation of programmes. In order to ensure implementation of the programmes financed by the European Structural and Investment Funds (the 'ESI Funds'), it is necessary to lay down further provisions for the application of Regulation (EU) No 1303/2013. To facilitate a comprehensive view and the access to those provisions, those provisions should be set out in one implementing act.
- (2) In order to ensure consistency and quality of the information submitted by the managing authority to the Commission, including clear statements on the investment's feasibility and economic viability of the major project, a standard format laying down uniform requirements for the structure and the content of the information to notify selected major projects to the Commission should be established.
- (3) With a view to ensuring increased efficiency and transparency in the implementation of programmes financed by the ESI Funds, the model for transmission of financial data, the model for payment applications and, pursuant to Article 41(4) of Regulation (EU) No 1303/2013, the model to be used when submitting additional information concerning financial instruments with the application for payments to the Commission, as well as the model for the accounts for operational programmes should be established.

⁽¹⁾ OJ L 347, 20.12.2013, p. 320.

⁽²⁾ Commission Implementing Regulation (EU) No 184/2014 of 25 February 2014 laying down pursuant to Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund, the terms and conditions applicable to the electronic data exchange system between the Member States and the Commission and adopting pursuant to Regulation (EU) No 1299/2013 of the European Parliament and of the Council on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal, the nomenclature of the categories of intervention for support from the European Regional Development Fund under the European territorial cooperation goal (OJ L 57, 27.2.2014, p. 7).

- (4) For the same purpose, the model for describing the functions and procedures in place in the managing authority and, where appropriate, the certifying authority, and the model for the report and opinion of the independent audit body should be established. They should set out the technical characteristics of each field in the electronic data exchange system. Since those models will form the basis for developing the electronic data exchange system referred to in Article 74(4) of Regulation (EU) No 1303/2013, they should also set out the manner in which data on eligible expenditure will be entered into this system for electronic information exchange.
- (5) Detailed rules need to be set out on the scope and characteristics of the systems supporting electronic exchange of information between beneficiaries and a managing authority, a certifying authority, an audit authority and intermediate bodies so that Member States are given legal certainty on the obligations they must fulfil at the regulatory deadline set out in Article 122(3) of Regulation (EU) No 1303/2013.
- (6) To reduce the administrative burden for beneficiaries in an effective, efficient and satisfactory way for them while ensuring the efficient, effective and secure electronic exchange of information, certain basic requirements and technical characteristics should be specified for the systems referred to in Article 122(3) of Regulation (EU) No 1303/2013.
- (7) Principles and applicable rules should be set out regarding the transmission of documents and data through the systems relating to identifying of the party responsible for uploading the documents and any updates thereto including an alternative solution in the event that *force majeure* hinders the use of the systems.
- (8) This Regulation should respect the fundamental rights and observe the principles recognised by the Charter of Fundamental Rights of the European Union, and notably the right to protection of personal data. This Regulation should therefore be applied in accordance with these rights and principles. Concerning personal data processed by Member States, Directive 95/46/EC of the European Parliament and of the Council ⁽¹⁾ applies. Concerning the processing of personal data by the Union institutions and bodies and the free movement of such data, Regulation (EC) No 45/2001 of the European Parliament and of the Council ⁽²⁾ applies.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee for the European Structural and Investment Funds,

HAS ADOPTED THIS REGULATION:

CHAPTER I

MODELS AND FORMAT TO BE USED FOR SUBMISSION OF CERTAIN INFORMATION TO THE COMMISSION

Article 1

Format for notification of a selected major project

The notification of a selected major project by the managing authority to the Commission in accordance with the first subparagraph of Article 102(1) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the format set out in Annex I to this Regulation.

Article 2

Model for transmission of financial data

When submitting financial data to the Commission for monitoring purposes in accordance with Article 112 of Regulation (EU) No 1303/2013, the Member States shall use the model set out in Annex II to this Regulation.

⁽¹⁾ Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31).

⁽²⁾ Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).

*Article 3***Model for the description of the functions and procedures in place for the managing authority and the certifying authority**

1. The description of the functions and procedures in place for the managing authority and, where appropriate, the certifying authority shall be drawn up in accordance with the model set out in Annex III to this Regulation.
2. Where a common system applies to several operational programmes, a single description of the functions and procedures referred to in paragraph 1 may be drawn up.

*Article 4***Model for the report of the independent audit body**

1. The audit report of the independent audit body referred to in Article 124(2) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex IV to this Regulation.
2. Where a common system applies to several operational programmes, a single audit report referred to in paragraph 1 may be drawn up.

*Article 5***Model for opinion of the independent audit body**

1. The opinion of the independent audit body referred to in Article 124(2) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex V to this Regulation.
2. Where a common system applies to several operational programmes, a single opinion referred to in paragraph 1 may be drawn up.

*Article 6***Model for the payment application including additional information concerning financial instruments**

The payment application referred to in Articles 41(4) and 131(6) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex VI to this Regulation and shall include, where applicable, additional information concerning financial instruments.

*Article 7***Model for the accounts**

The accounts referred to in Article 137(1) of Regulation (EU) No 1303/2013 shall be submitted to the Commission in accordance with the model set out in Annex VII to this Regulation.

CHAPTER II

DETAILED RULES CONCERNING THE EXCHANGES OF INFORMATION BETWEEN BENEFICIARIES AND MANAGING AUTHORITIES, CERTIFYING AUTHORITIES, AUDIT AUTHORITIES AND INTERMEDIATE BODIES*Article 8***Definition and scope of electronic data exchange systems**

1. 'Electronic data exchange systems', as referred to in the first subparagraph of Article 122(3) of Regulation (EU) No 1303/2013 shall mean mechanisms and instruments allowing the electronic exchange of documents and data, including audiovisual media supports, scanned documents and electronic files.

The exchange of documents and data shall include reporting on progress, payment claims and exchange of information related to management verifications and audits.

2. The electronic data exchange systems shall enable administrative verification in respect of each application for reimbursement by beneficiaries under Article 125(5) of Regulation (EU) No 1303/2013 and audits to rely on information and documents available through the electronic data exchange systems, when such information and documents are exchanged in electronic form in compliance with Article 122(3) of that regulation. Paper documents may only be requested by these responsible authorities in exceptional cases, following a risk analysis, and only if paper documents are the true source of the scanned documents uploaded in the electronic data exchange systems.

Article 9

Characteristics of the electronic data exchange systems

1. The electronic data exchange systems shall ensure data security, data integrity, data confidentiality, authentication of the sender in accordance with Articles 122(3), 125(4)(d), 125(8) and 140 of Regulation (EU) No 1303/2013.

The electronic data exchange systems shall be available and operational during and outside standard office hours, except for technical maintenance activities.

2. If a Member State, on its own initiative, imposes a compulsory use of electronic data exchange systems upon beneficiaries, it shall ensure that the technical characteristics of those systems will not disrupt smooth implementation of the Funds nor restrict access for any beneficiaries.

This requirement does not apply to electronic data exchange systems for beneficiaries which were made compulsory by a Member State during a previous programming period and comply with other requirements laid down in this Regulation.

3. The electronic data exchange systems shall be equipped with at least the following functionalities:

- (a) interactive forms and/or forms prefilled by the system on the basis of the data which are stored at consecutive steps of the procedures;
- (b) automatic calculations where applicable;
- (c) automatic embedded controls which reduce repeated exchanges of documents or information as far as possible;
- (d) system-generated alerts to inform the beneficiary that certain actions can be performed;
- (e) online status tracking allowing the beneficiary to monitor the current status of the project;
- (f) availability of all previous data and documents processed by the electronic data exchange system.

Article 10

Transmission of documents and data through the electronic data exchange systems

1. The beneficiaries and the authorities referred to in the first subparagraph of Article 122(3) of Regulation (EU) No 1303/2013, shall add the documents and data for which they are responsible, and any updates thereto, to the electronic data exchange systems in the electronic format defined by the Member State.

The Member State shall lay down detailed terms and conditions of electronic data exchange in the document setting out the conditions for support for each operation referred to in Article 125(3)(c) of Regulation (EU) No 1303/2013.

2. Exchanges of data and transactions shall bear an electronic signature compatible with one of the three types of electronic signature defined by Directive 1999/93/EC of the European Parliament and of the Council ⁽¹⁾.

3. The date of transmission of documents and data by the beneficiary to the authorities referred to in the first subparagraph of Article 122(3) of Regulation (EU) No 1303/2013 and vice versa shall be considered to be the date of electronic submission of the information which is stored in the electronic data exchange systems.

⁽¹⁾ Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures (OJ L 13, 19.1.2000, p. 12).

4. Submission of documents and data through the electronic data exchange systems shall be made only once as referred to in the second subparagraph of Article 122(3) of Regulation (EU) No 1303/2013 as regards the same operation for all authorities implementing the same programme.

These authorities shall work together at legal, organisational, semantic and technical levels ensuring effective communication, as well as the exchange and re-use of information and knowledge.

This is without prejudice of processes allowing the beneficiary to update erroneous or obsolete data or unreadable documents.

5. The electronic data exchange systems shall be accessible either directly through an interactive user interface (a web application) or via a technical interface that allows for automatic synchronisation and transmission of data between beneficiaries' and Member States' systems.

6. When processing information, the electronic data exchange systems shall guarantee the protection of privacy of personal data for individuals and commercial confidentiality for legal entities according to Directive 2002/58/EC of the European Parliament and of the Council ⁽¹⁾, Directive 2009/136/EC of the European Parliament and of the Council ⁽²⁾ and Directive 95/46/EC of the European Parliament and of the Council ⁽³⁾.

7. In cases of *force majeure*, and in particular of malfunctioning of the electronic data exchange systems or a lack of a lasting data connection, the beneficiary concerned may submit the information required to the competent authorities in the forms and using the means determined by the Member State for such cases. As soon as the cause of the *force majeure* ceases, the Member State shall ensure that the relevant documents are integrated into the database related to the electronic data exchange systems.

By way of derogation from paragraph 3, the date taken into account for submitting the required information shall be deemed to be the date of sending of the documents in the required forms.

8. Member States shall ensure that all beneficiaries can use the electronic data exchange systems referred to in Article 122(3) of Regulation (EU) No 1303/2013, including the beneficiaries of ongoing operations at the date on which the electronic data exchange systems become operational and to which electronic data exchange applies.

Article 11

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 22 September 2014.

For the Commission

The President

José Manuel BARROSO

⁽¹⁾ Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (OJ L 201, 31.7.2002, p. 37).

⁽²⁾ Directive 2009/136/EC of the European Parliament and of the Council of 25 November 2009 amending Directive 2002/22/EC on universal service and users' rights relating to electronic communications networks and services, Directive 2002/58/EC concerning the processing of personal data and the protection of privacy in the electronic communications sector and Regulation (EC) No 2006/2004 on cooperation between national authorities responsible for the enforcement of consumer protection laws (OJ L 337, 18.12.2009, p. 11).

⁽³⁾ Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31).

ANNEX I

Format for the notification of a selected major project

**NOTIFICATION TO THE COMMISSION OF THE SELECTED MAJOR PROJECT IN ACCORDANCE WITH THE
FIRST SUBPARAGRAPH OF ARTICLE 102(1) OF REGULATION (EU) No 1303/2013
EUROPEAN REGIONAL DEVELOPMENT FUND/COHESION FUND**

INFRASTRUCTURE/PRODUCTIVE INVESTMENT

Project title [.....]

CCI [.....]

PART A

Information required by Article 102(1)(a) of Regulation (EU) No 1303/2013

A. BODY RESPONSIBLE FOR IMPLEMENTATION OF THE MAJOR PROJECT

A.1. Authority responsible for project notification (managing authority or intermediate body)

A.1.1	Name:	<type='S' maxlength='200' input='M'> ⁽¹⁾
A.1.2	Address:	<type='S' maxlength='400' input='M'>
A.1.3	Name of contact person	<type='S' maxlength='200' input='M'>
A.1.4	Position of contact person	<type='S' maxlength='200' input='M'>
A.1.5	Telephone:	<type='N' input='M'>
A.1.6	E-mail:	<type='S' maxlength='100' input='M'>

A.2. Body responsible for project implementation (beneficiary ⁽²⁾)

A.2.1	Name:	<type='S' maxlength='200' input='M'>
A.2.2	Address:	<type='S' maxlength='400' input='M'>
A.2.3	Name of contact person	<type='S' maxlength='200' input='M'>
A.2.4	Position of contact person	<type='S' maxlength='200' input='M'>
A.2.5	Telephone:	<type='N' input='M'>
A.2.6	E-mail:	<type='S' maxlength='100' input='M'>

A.3. Is this project a phase of a major project ⁽³⁾? <type='C' input='M'>

Yes

No

If yes, please provide a description of the physical and financial objectives of the overall project.

<type='S' maxlength='3500' input='M'>

⁽¹⁾ Legend for the characteristics of fields:

type: N = Number, D = Date, S = String, C = Checkbox, P = Percentage

input: M = Manual, S = Selection, G = Generated by system

maxlength = Maximum number of characters including spaces

⁽²⁾ In case of a Public private partnership operation where a private partner will be selected after approval of the operation and is proposed to be the beneficiary in accordance with Article 63(2) of Regulation (EU) No 1303/2013, this section should contain information on the public law body initiating the operation (i.e. the procuring authority).⁽³⁾ A major project started in the 2007-2013 programming period of which one or more phases have been completed in that programming period and this project represents a phase which will be carried out and completed in the 2014-2020 programming period, or a major project started in the 2014-2020 programming period of which this phase represents a phase which will be completed while the next phase will be completed in this or the subsequent programming period.

A.4. **Has the Commission previously approved any part of this major project?** <type='C' input='M'>

Yes No

If yes, please provide the CCI of the major project approved.

<type='S' input='M'>

If this project is a part of the major project for which the first phase was carried out in the 2007-2013, please provide a detailed description of the physical and financial objectives of the previous phase, including a description of the implementation of the first phase and confirm that it is or will be ready to be used for its purpose.

<type='S' maxlength='3500' input='M'>

A.5. **Has the quality review of the independent experts been completed and their report attached in Part B?** <type='C' input='M'>

Yes No (*)

(*) Projects falling under Article 103 of Regulation (EU) No 1303/2013 do not require submission of the independent quality review report.

B. DESCRIPTION OF THE INVESTMENT, ITS LOCATION, TIMETABLE AND EXPECTED CONTRIBUTION OF THE MAJOR PROJECT TO THE SPECIFIC OBJECTIVES OF THE RELEVANT PRIORITY AXIS OR AXES

B.1. **Categorisation of project activity** ⁽¹⁾

	Code	Amount	Percentage
B.2.1. Code(s) for the intervention field dimension(s) (More than one should be used where, based on a pro rata calculation, several intervention fields are relevant)	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
B.2.2. Code for the form of finance dimension (More than one may be relevant in some cases — pro rata shares to be provided)	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>

⁽¹⁾ Annex I to Commission Implementing Regulation (EU) No 215/2014 of 7 March 2014 laying down rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund with regard to methodologies for climate change support, the determination of milestones and targets in the performance framework and the nomenclature of categories of intervention for the European Structural and Investment Funds, unless otherwise specified.

	Code	Amount	Percentage
B.2.3. Code for the territorial dimension (More than one may be relevant in some cases — pro rata shares to be provided)	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
B.2.4. Code for the territorial delivery mechanism	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
B.2.5. Code for the thematic objective dimension (More than one may be relevant in some cases — pro rata shares to be provided)	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
B.2.6. Code for the economic dimension (NACE Code ⁽¹⁾) (More than one may be relevant in some cases — pro rata shares to be provided)	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
B.2.7. Code for the location dimension(s) (NUTS III) ⁽²⁾ (More than one may be relevant in some cases — pro rata shares to be provided)	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
B.2.8. Nature of the investment ⁽³⁾ (to be filled in for productive investments only)	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>
B.2.9. Product concerned ⁽⁴⁾ (to be filled in for productive investments only)	<type='N' input='S'>	<type='N' input='M'>	<type='P' input='G'>

⁽¹⁾ NACE-Rev.2, 4 digit code: Regulation (EC) No 1893/2006 of the European Parliament and of the Council (OJ L 393, 30.12.2006, p. 1).

⁽²⁾ Regulation (EC) No 1059/2003 of the European Parliament and of the Council (OJ L 154, 21.6.2003, p. 1) as amended. Use the most detailed and relevant NUTS III code. Where a project affects multiple individual NUTS III level areas, consider encoding the NUTS III or higher codes.

⁽³⁾ New construction = 1; extension = 2; conversion/modernisation = 3; change of locality = 4; creation by take over = 5.

⁽⁴⁾ Combined Nomenclature (CN), Council Regulation (EEC) No 2658/87 (OJ L 256, 7.9.1987, p. 1).

B.2. Operational programme or operational programmes and priority axis or priority axes

B.2.1 Identification of the operational programme or operational programmes and priority axis or priority axes:

CCI of OP	Priority axis of OP	Co-financing Fund
OP1<type='S' input='S'>	Priority axis of OP1<type='S' input='S'>	ERDF/CF <type='S' input='S'>
OP1<type='S' input='S'>	Priority axis of OP1<type='S' input='S'>	ERDF/CF <type='S' input='S'>
OP2<type='S' input='S'>	Priority axis of OP2<type='S' input='S'>	ERDF/CF <type='S' input='S'>
OP2<type='S' input='S'>	Priority axis of OP2<type='S' input='S'>	ERDF/CF <type='S' input='S'>

B.3. Project description

- (a) Please provide a short description of the project, its main objectives and the main project components.

In case of *productive investments* a short technical description must also be provided.

<type='S' maxlength='7000' input='M'>

- (b) Please provide a map identifying the project area and geo-referenced data
- ⁽¹⁾
- .

- (c) Please give below the timetable for the development of the major project and its implementation.

	Start date (A)	Completion date (B)
1. Feasibility studies (or business plan if productive investment):	<type='D' input='M'> ⁽¹⁾	<type='D' input='M'>
2. Cost-benefit analysis:	<type='D' input='M'>	<type='D' input='M'>
3. Environmental impact assessment:	<type='D' input='M'>	<type='D' input='M'>
4. Design studies:	<type='D' input='M'>	<type='D' input='M'>
5. Preparation of tender documentation(s):	<type='D' input='M'>	<type='D' input='M'>
6. Tender procedure(s):	<type='D' input='M'>	<type='D' input='M'>
7. Land acquisition:	<type='D' input='M'>	<type='D' input='M'>
8. Development consent:	<type='D' input='M'>	<type='D' input='M'>
9. Construction phase/contract:	<type='D' input='M'>	<type='D' input='M'>
10. Operational phase:	<type='D' input='M'>	<type='D' input='M'>

⁽¹⁾ Legend for the characteristics of fields:
 type: N = Number, D = Date, S = String, C = Checkbox, P = Percentage
 input: M = Manual, S = Selection, G = Generated by system
 max length = Maximum number of characters including spaces

- (d) Please provide details on the expected contribution of the major project to achieving the result indicators under the specific objectives of the relevant priority axis or priority axes of the operational programme(s).

<type='S' maxlength='7000' input='M'>

C. TOTAL COST AND TOTAL ELIGIBLE COST

- C.1. Please complete table below on the basis of the format for submission of information set out in accordance with Article 101 of Regulation (EU) No 1303/2013.**

	EUR	Total Project costs (A)	Ineligible costs (B)	Eligible costs (C) = (A) – (B)	Percentage of total eligible costs
		Input	Input	Calculated	Calculated
1	Planning/design fees	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>

⁽¹⁾ Please provide the geo-referenced data in vector format, containing polygons, lines and/or points as appropriate to represent the project in preferably shape file format.

	EUR	Total Project costs (A)	Ineligible costs (B)	Eligible costs (C) = (A) – (B)	Percentage of total eligible costs
		Input	Input	Calculated	Calculated
2	Land purchase	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>
3	Building and construction	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>
4	Plant and machinery or equipment	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>
5	Contingencies	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>
6	Price adjustment (if applicable)	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>
7	Publicity	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>
8	Supervision during construction implementation	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>
9	Technical assistance	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='G'>	<type='N' input='G'>
10	Sub-total	<type='N' input='G'>	<type='N' input='G'>	<type='N' input='G'>	<type='N' input='G'>
11	(VAT)	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='M'>	<type='N' input='M'>
12	TOTAL	<type='N' input='G'>	<type='N' input='G'>	<type='N' input='G'>	<type='N' input='G'>

Please provide the exchange rate and the reference (where applicable).

<type='S' maxlength='875' input='M'>

Please provide an explanation on any of the above elements, where relevant.

<type='S' maxlength='1750' input='M'>

C.2. Compliance with State aid rules

In case the project involves the granting of State aid, please fill in the table below ⁽¹⁾.

	Amount of aid (EUR) in GGE ⁽¹⁾	Total amount of eligible cost (EUR) ⁽²⁾	Aid intensity (in %)	State aid number/ registry number for block-exempted aid
Approved aid scheme or approved ad hoc aid	<type='N' input='M'>	<type='N' input='M'>	<type='P' input='M'>	<type='N' input='M'>

⁽¹⁾ This application does not replace notification to the Commission under Article 108(3) of the Treaty. A positive decision by the Commission on the major project under Regulation (EU) No 1 303/2013 does not constitute state aid approval.

	Amount of aid (EUR) in GGE ⁽¹⁾	Total amount of eligible cost (EUR) ⁽²⁾	Aid intensity (in %)	State aid number/ registry number for block-exempted aid
Aid falling under a block exemption regulation	<type='N' input='M'>	<type='N' input='M'>	<type='P' input='M'>	<type='N' input='M'>
Aid in line with the SGEI decision ⁽³⁾ or the regulation on public land passenger traffic ⁽⁴⁾	<type='N' input='M'>	<type='N' input='M'>	<type='P' input='M'>	Not applicable
Total aid granted	<type='N' input='G'>	Not applicable	Not applicable	Not applicable

⁽¹⁾ Gross grant equivalent (GGE) means the discounted value of the aid expressed as a percentage of the discounted value of the eligible costs, as calculated at the time of award of the aid on the basis of the reference rate applicable on that date.

⁽²⁾ State aid rules include provisions on eligible cost. In this column Member States should indicate the total amount of eligible cost based on the State aid rules that have been applied.

⁽³⁾ Commission Decision of 20 December 2011 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest (OJ L 7, 11.1.2012, p. 3).

⁽⁴⁾ Regulation (EC) No 1370/2007 of the European Parliament and of the Council of 23 October 2007 on public passenger transport services by rail and by road and repealing Council Regulations (EEC) Nos 1191/69 and 1107/70 (OJ L 315, 3.12.2007, p. 1).

C.3. Total eligible cost calculation

Please choose the relevant option and complete the information on the basis of the format for submission of information set out in accordance with Article 101 of Regulation (EU) No 1303/2013.

Method of calculation of the potential net revenue	Put x in one box only
Calculation of the discounted net revenue	<type='C' input='M'>
Flat rate method	<type='C' input='M'>
Decreased co-financing rate method	<type='C' input='M'>

Calculation of the discounted net revenue (Article 61(3)(b) of Regulation (EU) No 1303/2013)

	Value
1. Total eligible cost before taking account of the requirements set out in Article 61 of Regulation (EU) No 1303/2013 (in EUR, not discounted)	<type='N' input='M'>
2. Pro-rata application of discounted net revenue (%) (if applicable)	<type='N' input='M'>
3. Total eligible cost after taking into account of the requirements set out in Article 61 of Regulation (EU) No 1303/2013 (in EUR, not discounted) = (1)*(2) <i>The maximum public contribution must respect the State aid rules and the amount of total aid granted reported above (if applicable)</i>	<type='N' input='M'>

(in EUR)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total eligible expenditure
Priority axis of OP2											
Priority axis of OP2											

D.3. Output indicators ⁽¹⁾ and other physical indicators for monitoring progress

Please list in the table provided output indicators, including common indicators as specified in the operational programme(s) and other physical indicators for monitoring progress. Volume of information will depend on complexity of projects, but only main indicators should be presented.

OP and priority axis	Name of indicator	Measurement unit	Target value for the major project	Target year
<type='S' input='S'>	Common: <type='S' input='S'> Other: <type='S' input='M'>	Common: <type='S' input='S'> Other: <type='S' input='M'>	<type='S' input='M'>	<type='N' input='M'>

D.4. Risk assessment

Please present a short summary of the main risks to the successful physical and financial implementation of the project and the proposed risk mitigation measures

<type='S' maxlength='3500' input='M'>

E. IS THE PROJECT SUBJECT TO A LEGAL PROCEDURE FOR NON-COMPLIANCE WITH UNION LAW? <TYPE='C' INPUT='M'>

Yes No

If yes, please give details and justify the proposed contribution from the Union budget to the project in this respect:

<type='S' maxlength='3500' input='M'>

F. HAS THE UNDERTAKING PREVIOUSLY BEEN, OR IS IT CURRENTLY, SUBJECT OF A PROCEDURE ⁽²⁾ TO RECOVER UNION SUPPORT FOLLOWING THE RELOCATION OF A PRODUCTIVE ACTIVITY OUTSIDE THE PROGRAMME AREA OR OUTSIDE THE UNION? <TYPE='C' INPUT='M'>

Yes No

⁽¹⁾ As required in Article 102(1)(a)(iv) of Regulation (EU) No 1303/2013.

⁽²⁾ Under Article 71(1)(a) or (2) of Regulation (EU) No 1303/2013.

If yes, please give details and justify the proposed contribution from the Union budget to the project in this respect:

<type='S' maxlength='3500' input='M'>

In addition, for productive investments please give details of the expected impact of the project on employment in other regions of the Union, and define whether the financial contribution from the Funds does not result in a substantial loss of jobs in existing locations within the Union.

<type='S' maxlength='3500' input='M'>

PART B

Independent quality review report

The independent experts declare that:

1. They have fulfilled the requirements of Article 23(2)(b) of Commission Delegated Regulation (EU) No 480/2014.
2. They have appraised the project in accordance with all the criteria set out in Annex II to that Regulation.

Member State	
Region and project location	
Project name	
Beneficiary	
Managing authority	
Independent experts reference	

[NAME and FUNCTION]
Independent experts

Signature:

DATE

Please confirm that all of the following conditions are fulfilled: the operation is a major project within the meaning of Article 100 of Regulation (EU) No 1303/2013; the major project is not a completed operation within the meaning of Articles 2(14) and 65(6) of that Regulation; the major project is included within the relevant operational programme(s).

	<i>Put x where appropriate</i>	<i>Give details</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

1. THE BODY RESPONSIBLE FOR IMPLEMENTATION OF THE MAJOR PROJECT, AND ITS CAPACITY

Summarise relevant information on the body responsible for implementation of the major project, and its capacity including technical, legal, financial and administrative capacity.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

2. DESCRIPTION OF THE INVESTMENT AND ITS LOCATION

Summarise relevant information on the description of the investment and its location.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

3. EXPLANATION AS TO HOW IT IS CONSISTENT WITH THE RELEVANT PRIORITY AXES OF THE OPERATIONAL PROGRAMME(S) CONCERNED, AND ITS EXPECTED CONTRIBUTION TO ACHIEVING THE SPECIFIC OBJECTIVES OF THOSE PRIORITY AXES AND THE EXPECTED CONTRIBUTION TO SOCIOECONOMIC DEVELOPMENT

Summarise relevant information on project objectives and its consistency with the relevant priority axes of the operational programme or operational programmes concerned, and its expected contribution to achieving the specific objectives and results of those priority axes and the expected contribution to socioeconomic development of the area covered by the operational programme, and measures taken by the beneficiary to ensure optimal utilisation of the infrastructure in the operation phase.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

4. TOTAL COST AND TOTAL ELIGIBLE COST

4.1. Summarise relevant information on the total cost, calculation of costs both in terms of its overall cost to achieve the expected objectives and unit costs, and total eligible cost taking into account requirements of Article 61 of Regulation (EU) No 1303/2013.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	Put x where appropriate	Give a statement and justification
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

4.2. Provide information on compliance with State aid rules and how State aid rules have been taken into account in the calculation of the total public contribution to the project.

4.2.1 Please inform whether the independent experts, in accordance with Article 23(1) of Commission Delegated Regulation (EU) No 480/2014 or the Member State, have consulted the Commission on relevant State aid issues.

If the Commission has been consulted, please provide the date and reference of consultation and the date and reference of the reply and summarize the result of the consultation.

<type='S' maxlength='3000' input='M'>

4.2.2 If the Commission has not been consulted, please provide the following information:

Do you consider that this project involves the granting of State aid? <type='C' input='M'>

Yes

No

If yes, please explain on what basis compliance with State aid rules is ensured. Please provide this information for all groups of potential State aid recipients, for example, in case of infrastructures, for the owner, the constructors, the operator and for the users of the infrastructure.

<type='S' maxlength='3000' input='M'>

If no, please explain in detail why you consider that the support does not constitute State aid. Please provide this information for all groups of potential State aid recipients (for example, in case of infrastructures potential aid recipients are: the owner of the infrastructure, the constructor, the operator and the users of the infrastructure) ⁽¹⁾. If applicable, please indicate whether the reason why you consider that the project does not involve State aid is that (i) the project does not concern any economic activity (including activities in the public remit) or that (ii) the recipient(s) of support enjoy a legal monopoly for the relevant activities and are not active in any other liberalised sector (or will keep separate accounts in case the recipient(s) are active in additional sectors).

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	Put x where appropriate	Give a statement and justification
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

⁽¹⁾ The Commission services provided guidance to Member States to facilitate the assessment when infrastructure investments may involve State aid. In particular, the Commission services have prepared analytical grids. A Communication on the notion of aid is currently in preparation. The Commission invites Member States to make use of the analytical grids and of the future communication for explaining why it is considered that the support does not involve the granting of State Aid.

5. FEASIBILITY STUDIES CARRIED OUT, INCLUDING OPTION ANALYSIS, AND THE RESULTS

- 5.1. Summarise relevant information on the feasibility studies carried out and the results under the following aspects: institutional, technical, environmental including climate change (if relevant) and other aspects.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	Put x where appropriate	Give a statement and justification
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

- 5.2. Summarise relevant information on the demand analysis (or business plan in case of
- productive investment*
-).

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	Put x where appropriate	Give a statement and justification
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

- 5.3. Summarise relevant information on the option analysis and selection of the best option.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	Put x where appropriate	Give a statement and justification
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

6. A COST-BENEFIT ANALYSIS, INCLUDING A FINANCIAL AND AN ECONOMIC ANALYSIS, AND A RISK ASSESSMENT

- 6.1. Summarise relevant information on the financial analysis, including the main indicators of the financial analysis i. e. FRR and FNPV, calculation of net revenue and its result, tariff strategy and affordability (if applicable), and financial viability (sustainability).

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and follows the cost-benefit analysis methodology as described in Annex III to Commission Implementing Regulation (EU) No [...]/2014 ⁽¹⁾ and related guidance, and the method for calculation of net revenue as referred to in Article 61 of Regulation (EU) No 1303/2013 and in Articles 15 to 19 of Commission Delegated Regulation (EU) No 480/2014, and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

- 6.2. Summarise relevant information on the economic analysis, including the main indicators of the economic analysis i.e. ERR and ENPV and main economic benefits and costs.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and follows the cost-benefit analysis methodology as described in Annex III to Commission Implementing Regulation (EU) No [...]/2014 ⁽¹⁾ and related guidance, and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

- 6.3. Summarise relevant information on the risk assessment including main risks identified and mitigation measures.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and follows the cost-benefit analysis methodology as described in Annex III to Commission Implementing Regulation (EU) No [...]/2014 ⁽¹⁾ and related guidance, and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

7. AN ANALYSIS OF THE ENVIRONMENTAL IMPACT, TAKING INTO ACCOUNT CLIMATE CHANGE ADAPTATION AND MITIGATION NEEDS, AND DISASTER RESILIENCE

- 7.1. Summarise relevant information on the analysis of the environmental impact.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

⁽¹⁾ Not yet published in the Official Journal.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

7.2. Summarise relevant information on the climate change adaptation and mitigation, and disaster resilience.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

8. THE FINANCING PLAN SHOWING THE TOTAL PLANNED FINANCING RESOURCES AND THE PLANNED SUPPORT FROM THE FUNDS, THE EIB, AND ALL OTHER SOURCES OF FINANCING, TOGETHER WITH PHYSICAL AND FINANCIAL INDICATORS FOR MONITORING PROGRESS, TAKING ACCOUNT OF THE IDENTIFIED RISKS

Summarise relevant information on the financial plan together with physical and financial indicators for monitoring progress, taking into account of the identified risks, and on the calculation of the Union contribution including information on the method of calculation.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

9. THE TIMETABLE FOR IMPLEMENTING THE MAJOR PROJECT

Summarise relevant information on the timetable for implementing the major project (or its phase in case the implementation is longer the programming period) including public procurement.

<type='S' maxlength='3000' input='M'>

Give a clear statement whether or not the project meets the relevant criteria for the quality review set out in Annex II to Commission Delegated Regulation (EU) No 480/2014 and justify this statement.

	<i>Put x where appropriate</i>	<i>Give a statement and justification</i>
Yes	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>
No	<type='C' input='M'>	<type='S' maxlength='1750' input='M'>

CONCLUSIONS OF THE INDEPENDENT QUALITY REVIEW

Based on the information made available by the project beneficiary for this Independent quality review and the analysis of this information on the basis of Article 23 and Annex II to Commission Delegated Regulation (EU) No 480/2014, do the independent experts appraise the major project positively and confirm its feasibility and economic viability?

<input type="checkbox"/>	Yes<type='C' input='M'>
<input type="checkbox"/>	No<type='C' input='M'>

Please put x where appropriate

PART C

Declaration of competent national authority

I confirm that the information presented in this form is accurate and correct.

I confirm that Independent quality review report has not lost its validity due to any changes relevant to the major project which have occurred between the date of the submission of the final report to the Member State and the date of the notification of the major project to the Commission, which were not addressed in the report.

NAME:

SIGNATURE: *(electronically signed via SFC)*

ORGANISATION:

(MANAGING AUTHORITY(-IES))

DATE:

Model for the transmission of financial data ⁽¹⁾

Table 1

Financial information at priority axis and programme level

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
The financial allocation of the priority axis based on the operational programme [extracted from Table 18a of the operational programme]						Cumulative data on the financial progress of the operational programme					
Priority axis	Fund ⁽¹⁾	Category of region ⁽²⁾	Basis for the calculation of Union support* (Total eligible cost or public eligible cost)	Total funding (EUR)	Co-financing rate (%)	Total eligible cost of operations selected for support (EUR)	Proportion of the total allocation covered with selected operations (%) [column 7/ column 5 × 100]	Public eligible cost of operations selected for support (EUR)	Total eligible expenditure declared by beneficiaries to the managing authority	Proportion of the total allocation covered by eligible expenditure declared by beneficiaries (%) [column 10/ column 5 × 100]	Number of operations selected
							Calculation			Calculation	
<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='S' input='G'>	<type='N' input='G'>	<type='P' input='G'>	<type='Cu' input='M'>	<type='P' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='P' input='G'>	<type='N' input='M'>
Priority axis 1	ERDF										
Priority axis 2	ESF										
Priority axis 3	YEI ⁽³⁾	NA									

⁽¹⁾ Legend for the characteristics of fields:
type: N = Number, D = Date, S = String, C = Checkbox, P = Percentage, B = Boolean, Cu = Currency
input: M = Manual, S = Selection, G = Generated by system

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
The financial allocation of the priority axis based on the operational programme [extracted from Table 18a of the operational programme]						Cumulative data on the financial progress of the operational programme					
Priority axis	Fund ⁽¹⁾	Category of region ⁽²⁾	Basis for the calculation of Union support* (Total eligible cost or public eligible cost)	Total funding (EUR)	Co-financing rate (%)	Total eligible cost of operations selected for support (EUR)	Proportion of the total allocation covered with selected operations (%) [column 7/ column 5 × 100]	Public eligible cost of operations selected for support (EUR)	Total eligible expenditure declared by beneficiaries to the managing authority	Proportion of the total allocation covered by eligible expenditure declared by beneficiaries (%) [column 10/ column 5 × 100]	Number of operations selected
							Calculation			Calculation	
Priority axis 4	ESF										
	YEI ⁽⁴⁾	NA									
Priority axis 5	Cohesion Fund	NA									
Total	ERDF	Less developed		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>
Total	ERDF	Transition		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>
Total	ERDF	More developed		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>
Total	ERDF	Special allocation to outermost regions or northern sparsely populated regions		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>
Total	ESF ⁽⁵⁾	Less developed		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
The financial allocation of the priority axis based on the operational programme [extracted from Table 18a of the operational programme]						Cumulative data on the financial progress of the operational programme					
Priority axis	Fund ⁽¹⁾	Category of region ⁽²⁾	Basis for the calculation of Union support* (Total eligible cost or public eligible cost)	Total funding (EUR)	Co-financing rate (%)	Total eligible cost of operations selected for support (EUR)	Proportion of the total allocation covered with selected operations (%) [column 7/ column 5 × 100]	Public eligible cost of operations selected for support (EUR)	Total eligible expenditure declared by beneficiaries to the managing authority	Proportion of the total allocation covered by eligible expenditure declared by beneficiaries (%) [column 10/ column 5 × 100]	Number of operations selected
							Calculation			Calculation	
Total	ESF ⁽⁶⁾	Transition		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>
Total	ESF ⁽⁷⁾	More developed		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>
Total	YEI ⁽⁸⁾	NA		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>
Total	Cohesion Fund	NA		<type='N' input='G'>		<type='Cu' input='G'>	<type='P' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='P' input='G'>	<type='N' input='G'>
Grand Total	All Funds			<type='N' input='G'>		<type='N' input='G'>	<type='P' input='G'>	<type='N' input='G'>	<type='N' input='G'>	<type='P' input='G'>	<type='N' input='G'>

⁽¹⁾ In case the YEI is programmed as part of a priority axis (in accordance with point (c) of the second subparagraph of Article 18 of Regulation (EU) No 1304/2013), the information has to be provided separately from the other part of the priority axis.

⁽²⁾ This does not apply to the resources allocated to the YEI (i.e. the YEI specific allocation and the matching ESF support).

⁽³⁾ This priority axis comprises the specific allocation to YEI and the matching ESF support.

⁽⁴⁾ This part of a priority axis comprises the specific allocation to YEI and the matching ESF support.

⁽⁵⁾ ESF allocation without the matching support for YEI.

⁽⁶⁾ ESF allocation without the matching support for YEI.

⁽⁷⁾ ESF allocation without the matching support for YEI.

⁽⁸⁾ Includes the YEI special allocation and the matching support from the ESF.

Table 2

Breakdown of the cumulative financial data by category of intervention for the transmission made by 31 January

Priority axis	Characteristics of expenditure		Categorisation dimensions								Financial data			
	Fund (*)	Category of region	1 Intervention field	2 Form of finance	3 Territorial dimension	4 Territorial delivery mechanism	5 Thematic objective dimension ERDF/Cohe-sion Fund	6 ESF secondary theme	7 Economic dimension	8 Location dimension	Total eligible cost of operations selected for support (EUR)	Public eligible cost of operations selected for support (EUR)	The total eligible expenditure declared by beneficiaries to the managing authority	Number of operations selected
<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='S' input='S'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='N' input='M'>

(*) Data for the YEI shall be presented separately without splitting the YEI specific allocation and the matching ESF support.

Table 3

A forecast of the amount for which the Member State expects to submit interim payment applications for the current financial year and the subsequent financial year

For each programme, to be filled in by Fund and category of region, where appropriate

Fund	Category of region	Union contribution		
		[current financial year]		[subsequent financial year]
		January — October	November — December	January — December
ERDF	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 ⁽¹⁾	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
ETC		<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

Fund	Category of region	Union contribution		
		[current financial year]		[subsequent financial year]
		January — October	November — December	January — December
ESF	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'>
YEI ⁽²⁾		<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Cohesion Fund		<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

(1) This should only show the specific allocation for outermost regions/Northern sparsely populated regions.

(2) This includes the specific allocation for the YEI and the corresponding ESF support.

ANNEX III

Model for the description of the functions and procedures in place for the managing authority and the certifying authority

1. GENERAL

1.1. **Information submitted by:**

- [Name of the] Member State;
- Title of the programme and CCI: (all operational programmes covered by the managing authority/certifying authority), in case of common management and control system);
- Name of main contact point, including e-mail: (body responsible for the description).

1.2. **The information provided describes the situation on:** (dd/mm/yy)1.3. **System structure** (general information and flowchart showing the organisational relationship between the authorities/bodies involved in the management and control system)

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

Indicate whether the managing authority is also designated as the certifying authority, in accordance with Article 123(3) of Regulation (EU) No 1303/2013.

1.3.2. Certifying authority (Name, address and contact point in the certifying authority).

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

1.3.4. When Article 123(5) of Regulation (EU) No 1303/2013 applies, indicate how the principle of separation of functions between the audit authority and the managing/certifying authorities is ensured.

2. MANAGING AUTHORITY

2.1. **Managing authority and its main functions**2.1.1. The status of the managing authority (national, regional or local public body or private body) and the body of which it is part ⁽¹⁾.

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

Where the managing authority also carries out in addition the functions of the certifying authority, description of how separation of functions is ensured.

2.1.3. Specification of the functions formally delegated by the managing authority, identification of the intermediate bodies and the form of the delegation (underlying that the managing authorities maintains the full responsibility for the delegated functions), under Article 123(6) and (7) of Regulation (EU) No 1303/2013. Reference to relevant documents (legal acts with empowerments, agreements). Where applicable, specifications of the functions of the controllers foreseen in Article 23(4) of Regulation (EU) No 1299/2013, for European territorial cooperation programmes.

2.1.4. Description of the procedures for ensuring effective and proportionate anti-fraud measures taking account of the risks identified, including reference to the risk assessment carried out (Article 125(4)(c) of Regulation (EU) No 1303/2013).

⁽¹⁾ According to Article 123(3) of Regulation (EU) No 1303/2013, in cases where the managing authority and the certifying authority are both located in the same body, the managing authority shall be a public authority or body).

2.2. Organisation and procedures of the managing authority

- 2.2.1. Organisation chart and specifications of the functions of the units (including the plan for allocation of appropriate human resources with the necessary skills). This information also covers the intermediate bodies to which some functions have been delegated.
- 2.2.2. Framework to ensure that an appropriate risk management exercise is conducted when necessary, and in particular in the event of major modifications to the management and control system.
- 2.2.3. Description of the following procedures (that should be provided in writing to the staff of the managing authority and intermediate bodies; date and reference):
 - 2.2.3.1. Procedures to support the work of the monitoring committee.
 - 2.2.3.2. Procedures for a system to collect, record and store in computerised form data on each operation necessary for monitoring, evaluation, financial management, verification and audit, including, where applicable, data on individual participants and a breakdown of data on indicators by gender when required.
 - 2.2.3.3. Procedures for the supervision of the functions formally delegated by the managing authority under Article 123(6) and (7) of Regulation (EU) No 1303/2013.
 - 2.2.3.4. Procedures for appraising, selecting and approving operations and for ensuring their compliance, for the entire implementation period, with applicable rules (Article 125(3) of Regulation (EU) No 1303/2013), including instructions and guidance ensuring the contribution of operations to achieving the specific objectives and results of the relevant priorities in accordance with the provisions of Article 125(3)(a)(i) of Regulation (EU) No 1303/2013 and procedures to ensure that operations are not selected where they have been physically completed or fully implemented before the application for funding by the beneficiary (including the procedures used by the intermediate bodies where the appraisal, selection and approval of operations have been delegated).
 - 2.2.3.5. Procedures to ensure the provision to the beneficiary of a document setting out the conditions for support for each operation, including procedures to ensure that beneficiaries maintain either a separate accounting system or an adequate accounting code for all transactions relating to an operation.
 - 2.2.3.6. Procedures for the verifications of operations (in line with requirements under Article 125(4) to (7) of Regulation (EU) No 1303/2013), including for ensuring the compliance of operations with the Union policies (such as those related to partnership and multi-level governance, promotion of equality between men and women, non-discrimination, accessibility for persons with disabilities, sustainable development, public procurement, State aid and environment rules), and identification of the authorities or bodies carrying out such verifications. The description shall cover administrative management verifications in respect of each application for reimbursement by beneficiaries and on-the-spot management verifications of operations, that may be carried out on a sample basis. Where the management verifications have been delegated to intermediate bodies, the description should include the procedures applied by the intermediate bodies for those verifications and the procedures applied by the managing authority to supervise the effectiveness of the functions delegated to the intermediate bodies. The frequency and coverage shall be proportionate to the amount of public support to an operation and to the level of risk identified by these verifications and audits by the audit authority for the management and control system as a whole.
 - 2.2.3.7. Description of the procedures by which applications for reimbursement are received from beneficiaries, verified, and validated, and by which payments to beneficiaries are authorised, executed and accounted for, in line with obligations set out in Article 122(3) of Regulation (EU) No 1303/2013 as from 2016 (including the procedures used by the intermediate bodies where processing of applications for reimbursement has been delegated), in view of respecting the deadline of 90 days for payments to beneficiaries under Article 132 of Regulation (EU) No 1303/2013.
 - 2.2.3.8. Identification of the authorities or bodies carrying out each step in the processing of the application for reimbursement, including a flowchart indicating all bodies involved.
 - 2.2.3.9. Description of how information is transmitted to the certifying authority by the managing authority, including information on deficiencies and/or irregularities (including suspected and established fraud) detected and their follow-up in the context of management verifications, audits and controls by Union or national bodies.

- 2.2.3.10. Description of how information is transmitted to the audit authority by the managing authority, including information on deficiencies and/or irregularities (including suspected and established fraud) detected and their follow-up in the context of management verifications, audits and controls by Union or national bodies.
- 2.2.3.11. Reference to national eligibility rules laid down by the Member State and applicable to the operational programme.
- 2.2.3.12. Procedures to draw up and submit to the Commission annual and final implementation reports (Article 125(2)(b) of Regulation (EU) No 1303/2013), including the procedures for collecting and reporting reliable data on performance indicators (Article 125(2)(a) of Regulation (EU) No 1303/2013).
- 2.2.3.13. Procedures for drawing up the management declaration (Article 125(4)(e) of Regulation (EU) No 1303/2013).
- 2.2.3.14. Procedures for drawing up the annual summary of the final audit reports and of controls carried out, including an analysis of the nature and extent of errors and weaknesses identified in systems, as well as corrective action taken or planned (Article 125(4)(e) of Regulation (EU) No 1303/2013).
- 2.2.3.15. Procedures concerning the communication to staff of the above procedures, as well as an indication of training organised/foreseen and any guidance issued (date and reference).
- 2.2.3.16. Description, where applicable, of the procedures of the managing authority in relation to the scope, rules and procedures concerning the effective arrangements set out by the Member State ⁽¹⁾ for the examination of complaints concerning the ESI Funds, in the context of Article 74(3) of Regulation (EU) No 1303/2013.

2.3. **Audit trail**

- 2.3.1. Procedures to ensure an adequate audit trail and archiving system, including with respect to the security of data, taking account of Article 122(3) of Regulation (EU) No 1303/2013, in accordance with national rules on the certification of conformity of documents (Article 125(4)(d) of Regulation (EU) No 1303/2013 and Article 25 of Commission Delegated Regulation (EU) No 480/2014).
- 2.3.2. Instructions given on keeping supporting documents available by beneficiaries/intermediate bodies/managing authority (date and reference):
 - 2.3.2.1. Indication of the period during which documents are to be held.
 - 2.3.2.2. Format in which the documents are to be held.

2.4. **Irregularities and recoveries**

- 2.4.1. Description of the procedure (that should be provided in writing to the staff of the managing authority and intermediate bodies: date and reference) on reporting and correction of irregularities (including fraud) and their follow-up and recording of amounts withdrawn and recovered, amounts to be recovered, irrecoverable amounts and amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effect.
- 2.4.2. Description of the procedure (including a flowchart setting out the reporting lines) to comply with the obligation to notify irregularities to the Commission in accordance with Article 122(2) of Regulation (EU) No 1303/2013.

3. CERTIFYING AUTHORITY

3.1. **Certifying authority and its main functions**

- 3.1.1. The status of the certifying authority (national, regional or local public body) and the body of which it is part.

⁽¹⁾ Reference to the document or national legislation where these effective arrangements have been set out by the Member State.

- 3.1.2. Specification of the functions carried out by the certifying authority. Where the managing authority also carries out in addition the functions of the certifying authority, description of how separation of functions is ensured (see 2.1.2).
- 3.1.3. Functions formally delegated by the certifying authority, identification of the intermediate bodies and the form of the delegation under Article 123(6) of Regulation (EU) No 1303/2013. Reference to relevant documents (legal acts with empowerments, agreements). Description of the procedures used by the intermediate bodies to carry out delegated tasks, and of the procedures of the certifying authority to supervise the effectiveness of the tasks delegated to the intermediate bodies.
- 3.2. Organisation of the certifying authority**
- 3.2.1. Organisation chart and specification of the functions of the units (including plan for allocation of appropriate human resources with necessary skills). This information also covers the intermediate bodies to which some tasks have been delegated).
- 3.2.2. Description of the procedures to be provided in writing to the staff of the certifying authority and intermediate bodies (date and reference):
- 3.2.2.1. Procedures for drawing up and submitting payment applications:
- Description of arrangements in place for the certifying authority to access any information on operations, necessary for the purpose of drawing up and submitting payment applications, including the results of management verifications (in line with Article 125 of Regulation (EU) No 1303/2013) and all relevant audits.
 - Description of the procedure by which payment applications are drawn up and submitted to the Commission, including procedure to ensure sending of the final application for interim payment by 31 July following the end of the previous accounting year.
- 3.2.2.2. Description of the accounting system used as a basis for certification of expenditure accounts to the Commission (Article 126(d) of Regulation (EU) No 1303/2013):
- arrangements for forwarding aggregated data to the certifying authority in case of a decentralised system,
 - the link between the accounting system and the information system described under paragraph 4.1,
 - identification of European Structural and Investment Fund transactions in case of a common system with other Funds.
- 3.2.2.3. Description of the procedures in place for drawing up the accounts referred to in Article 59(5) of Regulation (EU, Euratom) No 966/2012 (Article 126(b) of Regulation (EU) No 1303/2013). Arrangements for certifying the completeness, accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law (Article 126(c) of Regulation (EU) No 1303/2013) taking into account the results of all verifications and audits.
- 3.2.2.4. Description, where applicable, of the procedures of the certifying authority in relation to the scope, rules and procedures concerning the effective arrangements set out by the Member State ⁽¹⁾ for the examination of complaints concerning the ESI Funds, in the context of Article 74(3) of Regulation (EU) No 1303/2013.
- 3.3. Recoveries**
- 3.3.1. Description of the system for ensuring prompt recovery of public assistance, including Union assistance.
- 3.3.2. Procedures for ensuring an adequate audit trail by maintaining accounting records in computerised form, including amounts recovered, amounts to be recovered, amounts withdrawn from a payment application, amounts irrecoverable and amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effect, for each operation, including the recoveries resulting from the application of Article 71 of Regulation (EU) No 1303/2013 on durability of operations.

⁽¹⁾ Reference to the document or national legislation where these effective arrangements have been set out by the Member State.

- 3.3.3. Arrangements for deducting amounts recovered or amounts to be withdrawn from expenditure to be declared.
4. INFORMATION SYSTEM
- 4.1. **Description of the information systems including a flowchart (central or common network system or decentralised system with links between the systems) for:**
- 4.1.1. Collecting, recording and storing, in a computerised form data on each operation, including where appropriate data on individual participants and a breakdown of data on indicators by gender when required, necessary for monitoring, evaluation, financial management, verification and audit, as required by Article 125(2)(d) of Regulation (EU) No 1303/2013 and by Article 24 of Commission Delegated Regulation (EC) No 480/2014.
- 4.1.2. Ensuring that the data referred to in the previous point is collected, entered and stored in the system, and that data on indicators is broken down by gender where required by Annexes I and II to Regulation (EU) No 1303/2013, as required by Article 125(2)(e) of Regulation (EU) No 1303/2013.
- 4.1.3. Ensuring that there is a system which records and stores, in computerised form, accounting records for each operation, and which supports all the data required for drawing up payment applications and accounts, including records of amounts to be recovered, amounts recovered, amounts irrecoverable and amounts withdrawn following cancellation of all or part of the contribution for an operation or operational programme, as set out in Article 126(d) and 137(b) of Regulation (EU) No 1303/2013;
- 4.1.4. Maintaining accounting records in a computerised form of expenditure declared to the Commission and the corresponding public contribution paid to beneficiaries, as set out in Article 126(g) of Regulation (EU) No 1303/2013.
- 4.1.5. Keeping an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation, as set out in Article 126(h) of Regulation (EU) No 1303/2013.
- 4.1.6. Keeping records of amounts related to operations suspended by a legal proceeding or by an administrative appeal having suspensory effects.
- 4.1.7. Indication as to whether the systems are operational and can reliably record the data mentioned above.
- 4.2. **Description of the procedures to verify that IT systems security is ensured.**
- 4.3. **Description of the current situation as regards implementation of the requirements of Article 122(3) of Regulation (EU) No 1303/2013.**
-

ANNEX IV

Model for the report of an independent audit body under Article 124(2) of Regulation (EU) No 1303/2013**1. Introduction**

- 1.1 Identify the objective of the report, i.e. to set out the results of the assessment of the compliance of the managing authority and the certifying authority with the designation criteria relating to internal control environment, risk management, management and control activities and monitoring set out in Annex XIII to Regulation (EU) No 1303/2013, in order to express an opinion on their compliance with the designation criteria.
- 1.2 Identify the scope of the report i.e. the body(ies) covered, namely the managing authority and the certifying authority (and, where appropriate, the delegated functions of these authorities) and their compliance with the designation criteria relating to internal control environment, risk management, management and control activities and monitoring set out in Annex XIII to Regulation (EU) No 1303/2013, with reference to the particular Funds and programmes covered.
- 1.3 Indicate the body that has prepared the report ('Independent Audit Body') and specify if it is the audit authority for the operational programme(s) covered.
- 1.4 Indicate how the functional independence of the Independent Audit Body from the managing and certifying authorities is ensured (see Article 124(2) of Regulation (EU) No 1303/2013). Where applicable, indicate also how the functional independence of the Independent Audit Body from the joint secretariat (foreseen in Article 23(2) of the Regulation (EU) No 1299/2013) is ensured.

2. Methodology and scope of the work

- 2.1 Indicate the period and timeframe of the audit (date when the final description of functions and procedures in place for the managing authority and, where appropriate, the certifying authority was received by the Independent Audit Body, date when the audit started and ended and resources allocated).
- 2.2 Specify the extent of the use of previous audit work for the 2007-2013 programming period, where applicable, in accordance with Article 124(2) of Regulation (EU) No 1303/2013.
- 2.3 Specify a) the extent of the use of audit work carried out by other bodies and b) the quality control performed on such audit work with respect to the adequacy of the work.
- 2.4 Describe the work done for assessing, in line with Article 124(2) of Regulation (EU) No 1303/2013, the fulfilment, by the managing and certifying authorities being designated by [Member State], of the criteria relating to the internal control environment, risk management, management and control activities, and monitoring set out in Annex XIII of Regulation (EU) No 1303/2013, covering among other elements, the following:
 - 2.4.1. Examination of the description of functions and procedures in place for the managing authority and, where appropriate, the certifying authority, in accordance with the model defined in Annex III of this Regulation.
 - 2.4.2. Examination of other relevant documents concerning the system; indicate any review of laws, ministerial acts, circulars, internal procedure/other manuals, guidelines and/or checklists.
 - 2.4.3. Interviews with the staff in the main bodies (including intermediate bodies, if relevant). Include description of the method and criteria for selection, what subjects have been covered, how many interviews have taken place and who has been interviewed.

- 2.4.4. Review of the description and procedures relating to the information systems, covering in particular the requirements set out in Annex XIII of Regulation (EU) No 1303/2013 and the verification of whether these systems are operational and have been set-up in order to ensure: (i) an adequate audit trail; (ii) protection of personal data; (iii) integrity, availability and authenticity of data; (iv) reliable, accurate and complete information on the implementation of the operational programme (in line with Article 125(2)(a) of Regulation (EU) No 1303/2013), data on each operation necessary for monitoring, evaluation, financial management, verification and audit (in line with Article 125(2)(d) and (e) of Regulation (EU) No 1303/2013) and data required for drawing up payment applications and accounts (as required by Article 126 (d) (g) and (h) of Regulation (EU) No 1303/2013).
- 2.4.5. Where functions have been delegated by the managing authority or the certifying authority to other bodies, describe the audit work done to verify that the managing and/or certifying authority have assessed the capacities of these bodies to carry out delegated tasks, that they have sufficient supervisory procedures in place over these intermediate bodies and any other relevant audit work.
- 2.5 Indicate if any contradictory procedures have taken place prior to issuing this report and indicate the relevant authorities/bodies.
- 2.6 Confirm that the work has been carried out taking account of internationally accepted audit standards.
- 2.7 Identify if there were any limitation of scope ⁽¹⁾, in particular the ones with affecting the opinion of the independent audit body.

⁽¹⁾ Limitation of scope: A limitation on the scope of the auditor's work may sometimes be imposed by the entity (for example, when the terms of the engagement specify that the auditor will not carry out an audit procedure that the auditor believes is necessary). A scope limitation may be imposed by circumstances. It may also arise when, in the opinion of the auditor, the entity's accounting records are inadequate or when the auditor is unable to carry out an audit procedure believed desirable.

3. **Results of assessment for each authority/system**

3.1. For each authority/system complete the table:

CCI or system (group of CCIs)	Concerned Authority (Managing or Certifying authority)	Completeness and accuracy of description (Y/N)	Conclusion (unqualified, qualified, adverse)	Designation criteria affected	Section of description of functions and procedures affected	Shortcomings	Priorities affected	Recommendations/Corrective measures	Timeframe agreed with concerned authority for implementation of corrective measures
CCI x	Managing authority								
	Certifying authority								
System y	Managing authority								
	Certifying authority								

- 3.2. Provide results of the assessment on areas not fully covered in the table above, including but not limited to:
- 3.2.1. The procedures in place for drawing up the accounts referred to in Article 59(5)(a) of Regulation (EU, Euratom) No 966/2012 ⁽¹⁾ (Article 126(b) of Regulation (EU) No 1303/2013);
 - 3.2.2. The arrangements for certifying the completeness, accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the operational programme and complying with applicable law (Article 126(c) of Regulation (EU) No 1303/2013);
 - 3.2.3. The procedures in place for ensuring effective and proportionate anti-fraud measures taking account of the risks identified (Article 125(4)(c) of Regulation (EU) No 1303/2013);
 - 3.2.4. The framework to ensure that an appropriate risk management exercise is conducted when necessary, and in particular in the event of major modifications to the management and control system (Annex XIII, point 2, of Regulation (EU) No 1303/2013);
 - 3.2.5. The arrangements for drawing up the management declaration and annual summary of final audits and controls and weaknesses identified (Article 125(4)(e) of Regulation (EU) No 1303/2013);
 - 3.2.6. The arrangements for collecting, recording and storing, in computerised form, data on each operation necessary for monitoring, evaluation, financial management, verification and audit, including data on indicators and outputs (Article 125(2)(d) and (e) of Regulation (EU) No 1303/2013);
 - 3.2.7. The framework for ensuring, in the event of delegation of tasks to intermediate bodies, the definition of their respective responsibilities and obligations, the verification of their capacities to carry out delegated tasks and the existence of reporting procedures (Annex XIII, point 1(ii), of Regulation (EU) No 1303/2013).
-

⁽¹⁾ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

ANNEX V

Model for the opinion of an independent audit body on the compliance of the managing authority and the certifying authority with the designation criteria set out in Annex XIII to Regulation (EU) No 1303/2013

To (Member State authority/body)

INTRODUCTION

I, the undersigned, representing [name of the independent audit body under Article 124(2) of Regulation (EU) No 1303/2013] as the body functionally independent from the managing and certifying authorities, responsible for drawing up a report and opinion setting out the results of an assessment of the compliance of the managing authority and the certifying authority with the designation criteria set out in Annex XIII to Regulation (EU) No 1303/2013 for [name of operational programme(s), CCI code(s)] (hereinafter 'the programme(s)'), have carried out an examination in accordance with Article 124(2) of that Regulation.

SCOPE OF THE EXAMINATION

The examination covered the managing authority, the certifying authority and (where appropriate) the delegated functions of these authorities, as described in section 1 of the attached report [Annex IV of this Regulation]

The extent and scope of the examination is detailed in section 2 of the attached report. Among other aspects described in this report, the examination was based on the description of the functions and procedures in place for the managing authority and, where appropriate, the certifying authority, drawn-up by and under the responsibility of [name of body or bodies responsible for the description] and received on [dd/mm/yyyy] from [name of body or bodies submitting the description].

For the part of the management and control system ⁽¹⁾ in [the managing authority or certifying authority] relating to ..., I have concluded that the system is essentially the same as for the previous programming period and that there is evidence, on the basis of audit work done in accordance with the relevant provisions of Council Regulation (EC) No 1083/2006 ⁽²⁾ or Council Regulation (EC) No 1198/2006 ⁽³⁾, of their effective functioning during that period. I have therefore concluded that the relevant criteria are fulfilled without carrying out additional audit work.

OPINION

(Unqualified opinion)

On the basis of the examination referred to above, it is my opinion that the managing authority and/or the certifying authority being designated for the programme(s) comply with the designation criteria relating to internal control environment, risk management, management and control activities and monitoring set out in Annex XIII to Regulation (EU) No 1303/2013.

Or

(Qualified opinion)

On the basis of the examination referred to above, it is my opinion that the managing authority and/or the certifying authority being designated for the programme(s) comply with the designation criteria relating to internal control environment, risk management, management and control activities and monitoring set out in Annex XIII to Regulation (EU) No 1303/2013, except in the following respects ⁽⁴⁾

My reasons for considering that this/these authority(ies) do(es) not comply with the designation criterion(a) and my assessment of the seriousness are as follows ⁽⁵⁾:

⁽¹⁾ This paragraph shall only be used if applicable, in accordance with Article 124(2) of Regulation (EU) No 1303/2013.

⁽²⁾ Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

⁽³⁾ Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

⁽⁴⁾ Indicate the authority(s) and the designation criteria with which they do not comply.

⁽⁵⁾ Indicate the reason(s) for the reservation(s) entered for each authority and on each designation criteria.

Or

(Adverse opinion)

On the basis of the examination referred to above, it is my opinion that the managing authority and/or the certifying authority being designated for the programme(s) do not comply with the designation criteria relating to internal control environment, risk management, management and control activities and monitoring set out in Annex XIII to Regulation (EU) No 1303/2013.

This adverse opinion is based

on (!)

Emphasis of matter (to be used as appropriate)

[The independent audit body may also include emphasis of matter, not affecting its opinion, as established by internationally accepted auditing standards.]

Date

Signature

(!) Indicate the reason(s) for the adverse opinion for each authority and on each aspect.

ANNEX VI

Model for the payment application including additional information concerning financial instruments**PAYMENT APPLICATION****EUROPEAN COMMISSION**Fund concerned ⁽¹⁾:<type='S' input='S'> ⁽²⁾

Commission reference (CCI):

<type='S' input='S'>

Name of operational 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'>

Please specify the type of the payment application:

An interim payment application, in accordance with Article 131 of Regulation (EU) No 1303/2013

<radio button>

A final application for interim payment in accordance with Article 135(2) of Regulation (EU) No 1303/2013

<radio button>

According to Article 135 of Regulation (EU) No 1303/2013, this payment application refers to the accounting period:

From ⁽³⁾

<type='D' input='G'>

until:

<type='D' input='G'>

Expenditure broken down by priority and category of regions as entered into the accounts of the certifying authority

(Including programme contributions paid to financial instruments (Article 41 of Regulation (EU) No 1303/2013) and advances paid in context of State aid (Article 131(5) of Regulation (EU) No 1303/2013))

Priority	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations
	(A)	(B)	(C)
Priority 1			
Less developed regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>

⁽¹⁾ If a programme concerns more than one fund, application for payment should be sent separately for each of them. Irrespective of the way YEI is implemented (dedicated OP, specific priority axis or part of a priority axis), expenditure related to YEI activities will always be declared under an ESF payment application and will therefore cover both YEI specific allocation and ESF corresponding support.

⁽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 IT system.

Priority	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations
	(A)	(B)	(C)
Transition regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI ⁽¹⁾	<type='S' input='G'>	<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'>
Transition regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='S' input='G'>	<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'>
Transition regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 4			
YEI ⁽²⁾	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Totals			
Less developed regions		<type='Cu' input='G'>	<type='Cu' input='G'>
Transition regions		<type='Cu' input='G'>	<type='Cu' input='G'>
More developed regions		<type='Cu' input='G'>	<type='Cu' input='G'>
Outermost regions and Northern sparsely populated regions		<type='Cu' input='G'>	<type='Cu' input='G'>
YEI		<type='Cu' input='G'>	<type='Cu' input='G'>
Grand Total		<type='Cu' input='G'>	<type='Cu' input='G'>

⁽¹⁾ The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

⁽²⁾ The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

Priority	Calculation basis (public or total) ⁽¹⁾	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations
	(A)	(B)	(C)
Priority 1	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 3	<type='S' input='G'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Grand Total		<type='Cu' input='G'>	<type='Cu' input='G'>

⁽¹⁾ For the EMFF co-financing applies only on 'Total eligible public expenditure'. Therefore, in case of EMFF, the calculation base in this model will automatically be adjusted to 'Public'.

CERTIFICATE

By validating this payment application the Certifying Authority certifies that the responsibilities foreseen in points (a), (d), (e), (f), (g) and (h) of Article 126 of Regulation (EC) No 1303/2013 are fulfilled and requests the payment of the amounts as mentioned below.

Representing the Certifying Authority:

<type='S' input='G'>

APPLICATION FOR PAYMENT

FUND	AMOUNTS			
	Less developed regions	Transition regions	More developed regions	Outermost regions and Northern sparsely populated regions
	(A)	(B)	(C)	(D)
<type='S' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>
YEI ⁽¹⁾	<type='Cu' input='G'>			

(1) Covers the specific allocation for the YEI and the corresponding ESF support.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

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 41 of Regulation (EU) No 1303/2013 and included in the payment applications (cumulative from the start of the programme) ⁽¹⁾

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	
	(A)	(B) ⁽²⁾	(C)	(D) ⁽³⁾
Priority ⁽⁴⁾	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	Amount of corresponding public expenditure
Priority 1				
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI ⁽⁵⁾	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2				
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

⁽¹⁾ For EAFRD included in the quarterly declaration of expenditure.

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	
	(A)	(B) ⁽²⁾	(C)	(D) ⁽³⁾
Priority ⁽⁴⁾	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	Amount of corresponding public expenditure
YEI	<type='Cu' input='M'>	<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'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 4				
YEI ⁽⁶⁾	<type='Cu' input='M'>	<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'>	<type='Cu' input='G'>
Transition regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>
More developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	
	(A)	(B) ⁽²⁾	(C)	(D) ⁽³⁾
Priority ⁽⁴⁾	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	Amount of corresponding public expenditure
Outermost regions and Northern sparsely populated regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>
YEI	<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'>

⁽¹⁾ At closure, the eligible expenditure shall respect the provisions of Article 42(1), (2) and (3) of Regulation (EU) No 1303/2013.

⁽²⁾ To be noted that due to the specificity of the EAFRD, the values in columns (B) and (D) are the same as those in columns (A) and (C) respectively.

⁽³⁾ To be noted that due to the specificity of the EAFRD, the values in columns (B) and (D) are the same as those in columns (A) and (C) respectively.

⁽⁴⁾ For EAFRD Measure Code.

⁽⁵⁾ The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Covers the specific allocation for the YEI and the corresponding ESF support.

⁽⁶⁾ The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Covers the specific allocation for the YEI and the corresponding ESF support.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	Amount of corresponding public expenditure
Priority 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	Amount of corresponding public expenditure
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'>

⁽¹⁾ At closure, the eligible expenditure shall respect the provisions of Article 42(1), (2) and (3) of Regulation (EU) 1303/2013.

Appendix 2

Advances paid in the context of State aid (Article 131(5) of Regulation (EU) No 1303/2013) and included in the payment applications (cumulative from the start of the programme)

Priority	Total amount paid from the operational programme as advances ⁽¹⁾	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'>
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'>
YEI ⁽²⁾	<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'>
YEI	<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'>

Priority	Total amount paid from the operational programme as advances ⁽¹⁾	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)
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'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 4			
YEI ⁽²⁾	<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'>
YEI	<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'>

(1) 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.

(2) The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Covers the specific allocation for the YEI and the corresponding ESF support.

(3) The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Covers the specific allocation for the YEI and ESF corresponding support.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

Priority	Total amount paid from the operational programme as advances ⁽¹⁾	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'>

⁽¹⁾ 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.

ANNEX VII

Model for the accounts

ACCOUNTS FOR ACCOUNTING PERIOD

<type='D' - type='D' input='S'>

EUROPEAN COMMISSION

<i>Fund concerned</i> ⁽¹⁾ :	<type='S' input='S'> ⁽²⁾
<i>Commission reference (CCI)</i> :	<type='S' input='S'>
<i>Name of operational programme</i> :	<type='S' input='G'>
<i>Commission Decision</i> :	<type='S' input='G'>
<i>Date Commission Decision</i> :	<type='D' input='G'>
<i>Version of the accounts</i> :	<type='S' input='G'>
<i>Date of submission of the accounts</i> :	<type='D' input='G'>
<i>National reference (optional)</i> :	<type='S' maxlength='250' input='M'>

CERTIFICATE

The certifying authority hereby certifies that:

1. that the accounts are complete accurate and true and that the expenditure entered into the accounts complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the operational programme and complying with applicable law;
2. that the provisions in the Fund-specific Regulations, Article 59(5) of Regulation (EU, Euratom) No 966/2012 and in points (d) and (f) of Article 126 of Regulation (EU) No 1303/2013 are respected;
3. that the provisions in Article 140 of Regulation (EU) No 1303/2013 with regard to the availability of documents are respected.

Representing the certifying authority:

<type='S' input='G'>

⁽¹⁾ If a programme concerns more than one fund, accounts should be sent separately for each of them. In the case of YEI, annual accounts will include both the specific allocation for the YEI and the ESF corresponding support.

⁽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

Appendix 1

Amounts entered into the accounting systems of the certifying authority — Article 137(1)(a) of Regulation (EU) No 1303/2013

Priority	Total amount of eligible expenditure entered into the accounting systems of the certifying authority and which has been included in the payment applications submitted to the Commission (A)	Total amount of the corresponding public expenditure incurred in implementing operations (B)	Total amount of corresponding payments made to beneficiaries under Article 132(1) of Regulation (EU) No 1303/2013 (C)
Priority 1			
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI ⁽¹⁾	<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'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 3			
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<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 certifying authority and which has been included in the payment applications submitted to the Commission (A)	Total amount of the corresponding public expenditure incurred in implementing operations (B)	Total amount of corresponding payments made to beneficiaries under Article 132(1) of Regulation (EU) No 1303/2013 (C)
Priority 4			
YEI ⁽²⁾	<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'>
YEI	<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'>

(1) The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Payments include the specific allocation for the YEI and the corresponding ESF support in column (C).

(2) The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Payments include the specific allocation for the YEI and the corresponding ESF support in column (C).

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

Priority	Total amount of eligible expenditure entered into the accounting systems of the certifying authority and which has been included in the payment applications submitted to the Commission (A)	Total amount of the corresponding public expenditure incurred in implementing operations (B)	Total amount of corresponding payments made to beneficiaries under Article 132(1) of Regulation (EU) No 1303/2013 (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'>

Appendix 2

**Amounts withdrawn and recovered during the accounting year — Article 137(1)(b) of Regulation
(EU) No 1303/2013**

Priority	WITHDRAWALS		RECOVERIES (!)	
	Total eligible amount of expenditure included in payment applications (A)	Corresponding public expenditure (B)	Total eligible amount of expenditure included in payment applications (C)	Corresponding public expenditure (D)
Priority 1				
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI (2)	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2				
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='Cu' input='M'>	<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'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

Priority	WITHDRAWALS		RECOVERIES ⁽¹⁾	
	Total eligible amount of expenditure included in payment applications (A)	Corresponding public expenditure (B)	Total eligible amount of expenditure included in payment applications (C)	Corresponding public expenditure (D)
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 4				
YEI ⁽³⁾	<type='Cu' input='M'>	<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'>	<type='Cu' input='G'>
Transition regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>
More developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>
YEI	<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'>

Split of amounts withdrawn and recovered during the accounting year by accounting year of declaration of the corresponding expenditure

In relation to accounting year ending 30 June 2015 (total)	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

Priority	WITHDRAWALS		RECOVERIES ⁽¹⁾	
	Total eligible amount of expenditure included in payment applications (A)	Corresponding public expenditure (B)	Total eligible amount of expenditure included in payment applications (C)	Corresponding public expenditure (D)
In relation to accounting year ending 30 June ... (total)	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

⁽¹⁾ Excluding recoveries made under Article 71 of Regulation (EU) No 1303/2013 (see Appendix 4).

⁽²⁾ The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

⁽³⁾ The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance if applicable) the table shall look as follows:

Priority	WITHDRAWALS		RECOVERIES ⁽¹⁾	
	Total eligible amount of expenditure included in payment applications (A)	Corresponding public expenditure (B)	Total eligible amount of expenditure included in payment applications (C)	Corresponding public expenditure (D)
Priority 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 3	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
GRAND TOTAL	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>

Split of amounts withdrawn and recovered during the accounting year by accounting year of declaration of the corresponding expenditure

In relation to accounting year ending 30 June 2015 (total)	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

Priority	WITHDRAWALS		RECOVERIES ⁽¹⁾	
	Total eligible amount of expenditure included in payment applications (A)	Corresponding public expenditure (B)	Total eligible amount of expenditure included in payment applications (C)	Corresponding public expenditure (D)
In relation to accounting year ending 30 June ... (total)	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

⁽¹⁾ Excluding recoveries made under Article 71 of Regulation (EU) No 1303/2013 (see Appendix 4).

Appendix 3

Amounts to be recovered as at the end of the accounting year — Article 137(1)(b) of Regulation (EU) No 1303/2013

Priority	Total eligible amount of expenditure (1) (A)	Corresponding public expenditure (B)
Priority 1		
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI (2)	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2		
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<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 and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 4		
YEI (3)	<type='Cu' input='M'>	<type='Cu' input='M'>
Totals		

Priority	Total eligible amount of expenditure (1) (A)	Corresponding public expenditure (B)
Less developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>
Transition regions	<type='Cu' input='G'>	<type='Cu' input='G'>
More developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='G'>	<type='Cu' input='G'>
YEI	<type='Cu' input='G'>	<type='Cu' input='G'>
GRAND TOTAL	<type='Cu' input='G'>	<type='Cu' input='G'>

Split of amounts to be recovered as at the end of the accounting year by accounting year of declaration of the corresponding expenditure

In relation to accounting year ending 30 June 2015 (total)	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<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'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<type='Cu' input='M'>	<type='Cu' input='M'>

(1) Including expenditure to be recovered under Article 71 of Regulation (EU) No 1303/2013.

(2) The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

(3) The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

Priority	Total eligible amount of expenditure (1) (A)	Corresponding public expenditure (B)
Priority 1	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2	<type='Cu' input='M'>	<type='Cu' input='M'>

Priority	Total eligible amount of expenditure ⁽¹⁾ (A)	Corresponding public expenditure (B)
Priority 3	<type='Cu' input='M'>	<type='Cu' input='M'>
GRAND TOTAL	<type='Cu' input='G'>	<type='Cu' input='G'>

Split of amounts to be recovered as at the end of the accounting year by accounting year of declaration of the corresponding expenditure

In relation to accounting year ending 30 June 2015 (total)	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<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'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<type='Cu' input='M'>	<type='Cu' input='M'>

⁽¹⁾ Including expenditure to be recovered under Article 71 of Regulation (EU) No 1303/2013.

Appendix 4

Recoveries effected pursuant to Article 71 of Regulation (EU) No 1303/2013 during the accounting year — Article 137(1)(b) of Regulation (EU) No 1303/2013

Priority	RECOVERIES	
	Total eligible amount of expenditure (A)	Corresponding public expenditure (B)
Priority 1		
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI ⁽¹⁾	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2		
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<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 and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 4		
YEI ⁽²⁾	<type='Cu' input='M'>	<type='Cu' input='M'>
Totals		

Priority	RECOVERIES	
	Total eligible amount of expenditure (A)	Corresponding public expenditure (B)
Less developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>
Transition regions	<type='Cu' input='G'>	<type='Cu' input='G'>
More developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='G'>	<type='Cu' input='G'>
YEI	<type='Cu' input='G'>	<type='Cu' input='G'>
GRAND TOTAL	<type='Cu' input='G'>	<type='Cu' input='G'> (?)

Split of amounts recovered during the accounting year by accounting year of declaration of the corresponding expenditure

In relation to accounting year ending 30 June 2015 (total)	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<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'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<type='Cu' input='M'>	<type='Cu' input='M'>

(1) The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

(2) The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

Priority	RECOVERIES	
	Total eligible amount of expenditure (A)	Corresponding public expenditure (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'>

Priority	RECOVERIES	
	Total eligible amount of expenditure (A)	Corresponding public expenditure (B)

Split of amounts recovered during the accounting year by accounting year of declaration of the corresponding expenditure

In relation to accounting year ending 30 June 2015 (total)	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<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'>
Out of which amounts corrected as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013	<type='Cu' input='M'>	<type='Cu' input='M'>

Irrecoverable amounts as at the end of the accounting year — Article 137(1)(b) of Regulation (EU) No 1303/2013

Priority	IRRECOVERABLE AMOUNTS		
	Total eligible amount of expenditure (1) (A)	Corresponding public expenditure (B)	Comments (Obligatory) (C)
Priority 1			
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
YEI (2)	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Priority 2			
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Priority 3			
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>

Priority	IRRECOVERABLE AMOUNTS		
	Total eligible amount of expenditure ⁽¹⁾ (A)	Corresponding public expenditure (B)	Comments (Obligatory) (C)
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Priority 4			
YEI ⁽³⁾	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Totals			
Less developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	
Transition regions	<type='Cu' input='G'>	<type='Cu' input='G'>	
More developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	
Outermost regions and Northern sparsely populated regions	<type='Cu' input='G'>	<type='Cu' input='G'>	
YEI	<type='Cu' input='G'>	<type='Cu' input='G'>	
GRAND TOTAL	<type='Cu' input='G'>	<type='Cu' input='G'>	

⁽¹⁾ Including irrecoverable public expenditure under Article 71 of Regulation (EU) No 1303/2013.

⁽²⁾ The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

⁽³⁾ The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

Priority	IRRECOVERABLE AMOUNTS		
	Total eligible amount of expenditure ⁽¹⁾ (A)	Corresponding public expenditure (B)	Comments (Obligatory)
Priority 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Priority 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
Priority 3	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' maxlength='1500' input='M'>
GRAND TOTAL	<type='Cu' input='G'>	<type='Cu' input='G'>	

(1) Including irrecoverable public expenditure under Article 71 of Regulation (EU) No 1303/2013.

Appendix 6

Amounts of programme contributions paid to financial instruments under Article 41 of Regulation (EU) No 1303/2013 (cumulative from the start of the programme) — Article 137(1)(c) of Regulation (EU) No 1303/2013

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 (1)	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 (2)	Amount of corresponding public expenditure
Priority 1				
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transitional regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI (3)	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2				
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 (1)	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 (2)	Amount of corresponding public expenditure
Priority 3				
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 4				
YEI (4)	<type='Cu' input='M'>	<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'>	<type='Cu' input='G'>
Transition regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>
More developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽²⁾	Amount of corresponding public expenditure
YEI	<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'>

⁽¹⁾ At closure, the eligible expenditure shall respect the provisions of Article 42(1), (2) and (3) of Regulation (EU) No 1303/2013.

⁽²⁾ At closure, the eligible expenditure shall respect the provisions of Article 42(1), (2) and (3) of Regulation (EU) No 1303/2013.

⁽³⁾ The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Covers the specific allocation for the YEI and the corresponding ESF support.

⁽⁴⁾ The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Covers the specific allocation for the YEI and the corresponding ESF support.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

	Programme contributions paid to financial instruments included in payment applications		Amounts paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	
	(A)	(B)	(C)	(D)
Priority	Total amount of programme contributions paid to financial instruments	Amount of corresponding public expenditure	Total amount of programme contributions effectively paid, or, in the case of guarantees, committed, as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 ⁽¹⁾	Amount of corresponding public expenditure
Priority 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 3	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Grand Total	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>

⁽¹⁾ At closure, the eligible expenditure shall respect the provisions of Article 42(1), (2) and (3) of Regulation (EU) No 1303/2013.

Appendix 7

**Advances paid in the context of State aid under Article 131(5) of Regulation (EU) No 1303/2013
(cumulative from the start of the programme) — Article 137(1)(c) of Regulation (EU)
No 1303/2013**

Priority	Total amount paid from the operational programme as advances ⁽¹⁾	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' 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'>
YEI ⁽²⁾	<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'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Priority 3			
Less developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Transition regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
More developed regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Outermost regions and Northern sparsely populated regions	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
YEI	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

Priority	Total amount paid from the operational programme as advances ⁽¹⁾	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 4			
YEI ⁽³⁾	<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'>
YEI	<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'>

(1) 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.

(2) The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Covers YEI specific allocation and the corresponding ESF support.

(3) The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013. Covers the specific allocation for the YEI and ESF corresponding support.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

Priority	Total amount paid from the operational programme as advances ⁽¹⁾	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	Total amount paid from the operational programme as advances ⁽¹⁾	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 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'>

(1) 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.

Appendix 8

Reconciliation of expenditure — Article 137(1)(d) of Regulation (EU) No 1303/2013

Priority	Total eligible expenditure included in payment applications submitted to the Commission ⁽¹⁾		Expenditure declared in accordance with Article 137(1)(a) of Regulation (EU) No 1303/2013 ⁽²⁾		Difference ⁽³⁾		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the Certifying Authority and which has been included in the payment applications submitted to the Commission	Total amount of the corresponding public expenditure incurred in implementing operations	(E = A - C)	(F = B - D)	
	(A)	(B)	(C)	(D)	(E)	(F)	
Priority 1							
Less developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' maxlength='500' input='M'>
Transition regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' maxlength='500' input='M'>
More developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' maxlength='500' input='M'>
Outermost regions and Northern sparsely populated 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'>
YEI ⁽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'>
Priority 2							
Less developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' maxlength='500' input='M'>

Priority	Total eligible expenditure included in payment applications submitted to the Commission ⁽¹⁾		Expenditure declared in accordance with Article 137(1)(a) of Regulation (EU) No 1303/2013 ⁽²⁾		Difference ⁽³⁾		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the Certifying Authority and which has been included in the payment applications submitted to the Commission	Total amount of the corresponding public expenditure incurred in implementing operations	(E = A - C)	(F = B - D)	
	(A)	(B)	(C)	(D)	(E)	(F)	
Transition regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	
More developed regions	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	
Outermost regions and Northern sparsely populated 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'>	
YEI	<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 according to Article 127(1) of Regulation (EU) No 1303/2013					<type='Cu' input='M'>	<type='Cu' input='M'>	

⁽¹⁾ Automatically filled in on basis of the final interim payment application submitted under Article 135(2) of Regulation (EU) No 1303/2013.

⁽²⁾ Automatically filled in on basis of Appendix I.

⁽³⁾ Automatically calculated.

⁽⁴⁾ The YEI is implemented through part of a priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

⁽⁵⁾ The YEI is implemented through a dedicated priority as referred to in Article 18 of Regulation (EU) No 1304/2013.

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, ENI and IPA contributions to ETC, YEI dedicated operational programme without technical assistance, if applicable) the table shall look as follows:

Priority	Total eligible expenditure included in payment application submitted to the Commission ⁽¹⁾		Expenditure declared in accordance with Article 137(1)(a) of Regulation (EU) No 1303/2013 ⁽²⁾		Difference ⁽³⁾		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of public expenditure incurred in implementing operations	Total amount of eligible expenditure entered into the accounting systems of the Certifying Authority and which has been included in the payment applications submitted to the Commission	Total amount of the corresponding public expenditure incurred in implementing operations	(E = A - C)	(F = B - D)	
	(A)	(B)	(C)	(D)	(E)	(F)	
Priority 1	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' maxlength='500' input='M'>
Priority 2	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' maxlength='500' input='M'>
Grand Total	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	
Out of which amounts corrected in the current accounts as a result of audits of operations according to Article 127(1) of Regulation (EU) No 1303/2013					<type='Cu' input='M'>	<type='Cu' input='M'>	

⁽¹⁾ Automatically filled in on basis of the final interim payment application submitted under Article 135(2) of Regulation (EU) No 1303/2013. Automatically filled in on basis of the final interim payment application submitted under Article 135(2) of Regulation (EU) No 1303/2013.

⁽²⁾ Automatically filled in on basis of Appendix I.

⁽³⁾ Automatically calculated.