

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2015/341**of 20 February 2015****laying down detailed rules for implementing Regulation (EU) No 223/2014 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 ⁽¹⁾ on the Fund for European Aid to the Most Deprived, and in particular Articles 35(7), 41(4) and 49(3) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) No 463/2014 ⁽²⁾ lays down provisions necessary for the submission of programmes. In order to ensure implementation of the programmes financed by the Fund for European Aid to the Most Deprived (the 'FEAD'), it is necessary to lay down further provisions for the application of Regulation (EU) No 223/2014. To facilitate a comprehensive view and the access to those provisions, those provisions should be set out in one implementing act.
- (2) With a view to ensuring increased efficiency and transparency in the implementation of programmes financed by the FEAD, the model for payment applications and the model for the accounts for operational programmes should be established.
- (3) 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 30(4) of Regulation (EU) No 223/2014, they should also set out the manner in which data on eligible expenditure will be entered into this system for electronic information exchange.
- (4) 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 ⁽³⁾ applies. Concerning the

⁽¹⁾ OJ L 72, 12.3.2014, p. 1.⁽²⁾ Commission Implementing Regulation (EU) No 463/2014 of 5 May 2014 laying down pursuant to Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived, the terms and conditions applicable to the electronic data exchange system between the Member States and the Commission (OJ L 134, 7.5.2014, p. 32).⁽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).

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 ⁽¹⁾ applies.

- (5) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Fund for European Aid to the Most Deprived,

HAS ADOPTED THIS REGULATION:

Article 1

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 I to this Regulation.
2. Where a common system applies to several operational programmes co-financed by the FEAD, a single description of the functions and procedures referred to in paragraph 1 may be drawn up.

Article 2

Model for the report of the independent audit body

1. The audit report of the independent audit body referred to in Article 35(2) of Regulation (EU) No 223/2014 shall be drawn up in accordance with the model set out in Annex II to this Regulation.
2. Where a common system applies to several operational programmes co-financed by the FEAD, a single audit report referred to in paragraph 1 may be drawn up.

Article 3

Model for opinion of the independent audit body

1. The opinion of the independent audit body referred to in Article 35(2) of Regulation (EU) No 223/2014 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 co-financed by the FEAD, a single opinion referred to in paragraph 1 may be drawn up.

Article 4

Model for the payment application

The payment application referred to in Article 41(4) of Regulation (EU) No 223/2014 shall be drawn up in accordance with the model set out in Annex IV to this Regulation.

Article 5

Model for the accounts

The accounts referred to in Article 49(1) of Regulation (EU) No 223/2014 shall be submitted to the Commission in accordance with the model set out in Annex V to this Regulation.

⁽¹⁾ 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 6***Entry into force**

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, 20 February 2015.

For the Commission

The President

Jean-Claude JUNKER

ANNEX I

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: (operational programmes supported by the FEAD 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 31(3) of Regulation (EU) No 223/2014.

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 31(5) of Regulation (EU) No 223/2014 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 public authority or body) and the body of which it is part.**2.1.2.** Specification of the functions and tasks carried out directly by the managing authority.

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 31(6) and (7) of Regulation (EU) No 223/2014. Reference to relevant documents (legal acts with empowerments, agreements).**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 32(4)(c) of Regulation (EU) No 223/2014).**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, set-up in accordance with Article 11(1) of Regulation (EU) No 223/2014, in case the managing authority is responsible for managing a social inclusion operational programme ('OP II').
- 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 31(6) and (7) of Regulation (EU) No 223/2014.
- 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 32(3) of Regulation (EU) No 223/2014), 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 32(4) to (7) of Regulation (EU) No 223/2014), including for ensuring the compliance of operations with the Union policies (such as those related to promotion of equality between men and women, non-discrimination, accessibility for persons with disabilities, public procurement, environment rules, in particular the rules against food waste, consumer product safety, and public health), 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 (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 42(2) of Regulation (EU) No 223/2014.
- 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 32(2)(b) of Regulation (EU) No 223/2014), and, for OP II, procedures for collecting and reporting reliable data on indicators (Article 32(2)(a) of Regulation (EU) No 223/2014).
- 2.2.3.13. Procedures for drawing up the management declaration (Article 32(4)(e) of Regulation (EU) No 223/2014).
- 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 32(4)(e) of Regulation (EU) No 223/2014).
- 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 FEAD, in the context of Article 30(3) of Regulation (EU) No 223/2014.

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, in accordance with national rules on the certification of conformity of documents (Article 32(4)(d) of Regulation (EU) No 223/2014 and Article 3 of Commission Delegated Regulation (EU) No 532/2014 ⁽²⁾).
- 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 30(2) of Regulation (EU) No 223/2014.

3. **CERTIFYING AUTHORITY**

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

- 3.1.1. The status of the certifying authority (national public authority or body) and the body of which it is part.
- 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 31(6) of Regulation (EU) No 223/2014. 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.

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

⁽²⁾ Commission Delegated Regulation (EU) No 532/2014 of 13 March 2014 supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived (OJ L 148, 20.5.2014, p. 54).

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 32 of Regulation (EU) No 223/2014) 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 33(d) of Regulation (EU) No 223/2014):
- 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 FEAD 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 ⁽¹⁾ (Article 33(b) of Regulation (EU) No 223/2014). Arrangements for certifying the completeness, accuracy and veracity of the accounts and that the expenditure entered in the accounts complies with applicable law (Article 33(c) of Regulation (EU) No 223/2014) 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 ⁽²⁾ for the examination of complaints concerning the FEAD, in the context of Article 30(3) of Regulation (EU) No 223/2014.

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.
- 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 32(2)(d) of Regulation (EU) No 223/2014 and by Article 2 of Delegated Regulation (EU) No 532/2014.

⁽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).

⁽²⁾ Reference to the document or national legislation where these effective arrangements have been set out by the Member State.

- 4.1.2. Ensuring that the data referred to in the previous point is collected, entered and stored in the system, and, in case of operations supported by OP II, that data on indicators is broken down by gender where available, as required by Article 32(2)(e) of Regulation (EU) No 223/2014.
 - 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 33(d) and Article 49(1)(b) of Regulation (EU) No 223/2014;
 - 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 33(g) of Regulation (EU) No 223/2014.
 - 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 33(h) of Regulation (EU) No 223/2014.
 - 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.**
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ANNEX II

Model for the report of an independent audit body under Article 35(2) of Regulation (EU) No 223/2014**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 IV to Regulation (EU) No 223/2014, 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 IV to Regulation (EU) No 223/2014, with reference to the operational 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 35(2) of Regulation (EU) No 223/2014).

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: (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.
- 2.3. Describe the work done for assessing, in line with Article 35(2) of Regulation (EU) No 223/2014, 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 IV to Regulation (EU) No 223/2014, covering among other elements, the following:
 - 2.3.1. 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 I to this Regulation.
 - 2.3.2. Examination of other relevant documents concerning the system; indicate any review of laws, ministerial acts, circulars, internal procedure/other manuals, guidelines and/or checklists.
 - 2.3.3. 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.
 - 2.3.4. Review of the description and procedures relating to the information systems, covering in particular the requirements set out in Annex IV to Regulation (EU) No 223/2014 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; and (iv) reliable, accurate and complete information on the implementation of the operational programme (in line with Article 32(2)(a) of Regulation (EU) No 223/2014), data on each operation necessary for monitoring, evaluation, financial management, verification and audit (in line with Article 32(2)(d) and (e) of Regulation (EU) No 223/2014) and data required for drawing up payment applications and accounts (as required by Article 33(d), (g) and (h) of Regulation (EU) No 223/2014).

- 2.3.5. 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.
- 2.4. Indicate if any contradictory procedures have taken place prior to issuing this report and indicate the relevant authorities/bodies.
- 2.5. Confirm that the work has been carried out taking account of internationally accepted audit standards.
- 2.6. 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	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 (Article 33(b) of Regulation (EU) No 223/2014);
- 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 33(c) of Regulation (EU) No 223/2014);
- 3.2.3. The procedures in place for ensuring effective and proportionate anti-fraud measures taking account of the risks identified (Article 32(4)(c) of Regulation (EU) No 223/2014);
- 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 IV, point 2, to Regulation (EU) No 223/2014);
- 3.2.5. The arrangements for drawing up the management declaration and annual summary of final audits and controls and weaknesses identified (Article 32(4)(e) of Regulation (EU) No 223/2014);
- 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 32(2)(d) and (e) of Regulation (EU) No 223/2014);
- 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 IV, point 1(ii), to Regulation (EU) No 223/2014).
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ANNEX III

**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 IV to Regulation (EU)
No 223/2014**

To (Member State authority/body)

INTRODUCTION

I, the undersigned, representing [name of the independent audit body under Article 31(2) of Regulation (EU) No 223/2014] 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 IV to Regulation (EU) No 223/2014 for [name of operational programme(s), CCI code(s)] (hereinafter 'the programme(s)'), have carried out an examination in accordance with Article 31(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 II to 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].

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 IV to Regulation (EU) No 223/2014.

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 IV to Regulation (EU) No 223/2014, except in the following respects ⁽¹⁾

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 ⁽²⁾:

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 IV to Regulation (EU) No 223/2014.

⁽¹⁾ Indicate the authority(s) and the designation criteria with which they do not comply.

⁽²⁾ Indicate the reason(s) for the reservation(s) entered for each authority and on each designation criteria.

This adverse opinion is based on (¹)

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

(¹) Indicate the reason(s) for the adverse opinion for each authority and on each aspect.

ANNEX IV

Model for the payment application**PAYMENT APPLICATION**

EUROPEAN COMMISSION

Commission reference (CCI) No:	<type='S' input='S'> ⁽¹⁾
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 41 of Regulation (EU) No 223/2014	<radio button>
A final application for interim payment in accordance with Article 45(2) of Regulation (EU) No 223/2014	<radio button>

According to Article 45 of Regulation (EU) No 223/2014, this payment application refers to the accounting period:

From ⁽²⁾ <type='D' input='G'> until: <type='D' input='G'>

Expenditure broken down by type of expenditure as entered into the accounts of the certifying authority (for OP I)

Type of expenditure ⁽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)
Technical assistance	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of material assistance 1	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(a)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(b)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(c)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(d)	<type='Cu' input='M'>	<type='Cu' input='M'>

⁽¹⁾ Legends:

type: N = Number, D = Date, S = String, C = Checkbox, Cu = Currency
input: M = Manually, S = Selection, G = Generated by system

⁽²⁾ First day of the accounting year, automatically encoded by the IT system.

Type of expenditure ⁽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)
of which, expenditure under art. 26-2(e)	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of material assistance 2	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(a)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(b)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(c)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(d)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(e)	<type='Cu' input='M'>	<type='Cu' input='M'>
...		
Type of material assistance n	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(a)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(b)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(c)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(d)	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(e)	<type='Cu' input='M'>	<type='Cu' input='M'>
Total	<type='Cu' input='G'>	<type='Cu' input='G'>

⁽¹⁾ In accordance with Regulation (EU) No 223/2014.

Expenditure broken down by type of expenditure as entered into the accounts of the certifying authority (for OP II)

Type of expenditure	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations	Total amount of corresponding public expenditure incurred in implementing operations
	(A)	(B)
Technical assistance	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of action 1	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of action 2	<type='Cu' input='M'>	<type='Cu' input='M'>
...		
Type of action n	<type='Cu' input='M'>	<type='Cu' input='M'>
Total	<type='Cu' input='G'>	<type='Cu' input='G'>

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 33 of Regulation (EU) No 223/2014 are fulfilled and requests the payment of the amounts as mentioned below.

Representing the Certifying Authority:

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

APPLICATION FOR PAYMENT

FEAD AMOUNT

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

ANNEX V

Model for the accounts**ACCOUNTS FOR ACCOUNTING PERIOD**

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

EUROPEAN COMMISSION

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'>

Version of the accounts:

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

Date of submission of the accounts:

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

National reference (optional):

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

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 Article 59(5) of Regulation (EU, Euratom) No 966/2012 and in Article 33 of Regulation (EU) No 223/2014 are respected;
3. that the provisions in Article 51 of Regulation (EU) No 223/2014 with regard to the availability of documents are respected.

Representing the certifying authority:

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

(!) Legends:

type: N = Number, D = Date, S = String, C = Checkbox, P = Percentage, Cu = Currency
input: M = Manually, S = Selection, G = Generated by system
NA: Not Applicable

Appendix 1

Amounts entered into the accounting systems of the certifying authority

(Article 49(1)(a) of Regulation (EU) No 223/2014)

**Amounts broken down by type of expenditure as entered into the accounts of the certifying authority
(for OP I)**

Type of expenditure ⁽¹⁾	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations (A)	Total amount of public expenditure incurred in implementing operations (B)	Total amount of corresponding payments made to beneficiaries under Article 42(2) of Regulation (EU) No 223/2014 (C)
Technical assistance	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of material assistance 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(a)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(b)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(c)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(d)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(e)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
Type of material assistance 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
of which, expenditure under art. 26-2(a)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(b)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(c)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(d)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(e)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
...			
Type of material assistance n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

Type of expenditure ⁽¹⁾	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations (A)	Total amount of public expenditure incurred in implementing operations (B)	Total amount of corresponding payments made to beneficiaries under Article 42(2) of Regulation (EU) No 223/2014 (C)
of which, expenditure under art. 26-2(a)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(b)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(c)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(d)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
of which, expenditure under art. 26-2(e)	<type='Cu' input='M'>	<type='Cu' input='M'>	<NA>
Total	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>

⁽¹⁾ In accordance with Regulation (EU) No 223/2014.

**Expenditure broken down by type of expenditure as entered into the accounts of the certifying authority
(for OP II)**

Type of expenditure	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 42(2) of Regulation (EU) No 223/2014 (C)
Technical assistance	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of action 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of action 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
...			
Type of action n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Total	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>

Appendix 2

Amounts withdrawn and recovered during the accounting year

(Article 49(1)(b) of Regulation (EU) No 223/2014)

Amounts broken down by type of expenditure as entered into the accounts of the certifying authority (for OP I)

Type of expenditure	WITHDRAWALS		RECOVERIES	
	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)	(C)	(D)
Technical assistance	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of Material assistance 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of Material assistance 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
...				
Type of Material assistance n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
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 34(1) of Regulation (EU) No 223/2014	<type='Cu' input='M'>	<type='Cu' input='M'>	<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'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 34(1) of Regulation (EU) No 223/2014	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

**Amounts broken down by type of expenditure as entered into the accounts of the certifying authority
(for OP II)**

Type of expenditure	WITHDRAWALS		RECOVERIES	
	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure	Total eligible amount of expenditure included in payment applications	Corresponding public expenditure
	(A)	(B)	(C)	(D)
Technical assistance	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of action 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of action 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
...				
Type of action n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
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 34(1) of Regulation (EU) No 223/2014	<type='Cu' input='M'>	<type='Cu' input='M'>	<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'>	<type='Cu' input='M'>	<type='Cu' input='M'>
Out of which amounts corrected as a result of audits of operations according to Article 34(1) of Regulation (EU) No 223/2014	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>

Appendix 3

Amounts to be recovered as at the end of the accounting year

(Article 49(1)(b) of Regulation (EU) No 223/2014)

Amounts broken down by type of expenditure as entered into the accounts of the certifying authority (for OP I)

Type of expenditure	Total eligible amount of expenditure (A)	Corresponding public expenditure (B)
Technical assistance	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of material assistance 1	<type='Cu' input='M'>	<type='Cu' input='M'>
Type of material assistance 2	<type='Cu' input='M'>	<type='Cu' input='M'>
...		
Type of material assistance n	<type='Cu' input='M'>	<type='Cu' input='M'>
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 34(1) of Regulation (EU) No 223/2014	<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 34(1) of Regulation (EU) No 223/2014	<type='Cu' input='M'>	<type='Cu' input='M'>

Amounts broken down by type of expenditure as entered into the accounts of the certifying authority (for OP II)

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

Type of expenditure	Total eligible amount of expenditure (A)	Corresponding public expenditure (B)
...		
Type of action n	<type='Cu' input='M'>	<type='Cu' input='M'>
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 34(1) of Regulation (EU) No 223/2014	<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 34(1) of Regulation (EU) No 223/2014	<type='Cu' input='M'>	<type='Cu' input='M'>

Appendix 4

Irrecoverable amounts as at the end of the accounting year
(Article 49(1)(b) of Regulation (EU) No 223/2014)

Amounts broken down by type of expenditure as entered into the accounts of the certifying authority (for OP I)

Type of expenditure	Name of operation	IRRECOVERABLE AMOUNTS		
		Total eligible amount of expenditure (A)	Corresponding public expenditure (B)	Comments (Obligatory) (C)
Technical assistance	Operation 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	...	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
Type of material assistance 1	Operation 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	...	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
Type of material assistance 2	Operation 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	...	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
...	...			
Type of material assistance n	Operation 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	...	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Total	<type='Cu' input='G'>	<type='Cu' input='G'>	

Amounts broken down by type of expenditure as entered into the accounts of the certifying authority (for OP II)

Type of expenditure	Name of operation	IRRECOVERABLE AMOUNTS		
		Total eligible amount of expenditure (A)	Corresponding public expenditure (B)	Comments (Obligatory) ⁽¹⁾ (C)
Technical assistance	Operation 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	...	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
Type of action 1	Operation 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	Operation 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
	...			
	Operation n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='S' input='M'>
Type of action 2	Operation 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
	Operation 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
	...			
	Operation n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
...				
Type of action n	Operation 1	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
	Operation 2	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
	...			
	Operation n	<type='Cu' input='M'>	<type='Cu' input='M'>	<type='Cu' input='M'>
	Total	<type='Cu' input='G'>	<type='Cu' input='G'>	

⁽¹⁾ Notably date of establishment of irrecoverability, reason for irrecoverability and recovery measures taken including date of recovery order.

Type of expenditure ⁽¹⁾	Total eligible expenditure included in final payment application submitted to the Commission ⁽²⁾		Expenditure declared in accordance with Article 49(1)(a) of Regulation (EU) No 223/2014 ⁽³⁾		Difference ⁽⁴⁾		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations (A)	Total amount of public expenditure incurred in implementing operations (B)	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 (C)	Total amount of the corresponding public expenditure incurred in implementing operations (D)	(E = A – C) (E)	(F = B – D) (F)	(G)
of which, expenditure under art. 26-2(e)	<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' input='M'>
Type of material assistance 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' input='M'>
of which, expenditure under art. 26-2(a)	<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' input='M'>
of which, expenditure under art. 26-2(b)	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' input='M'>
of which, expenditure under art. 26-2(c)	<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' input='M'>
of which, expenditure under art. 26-2(d)	<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' input='M'>
of which, expenditure under art. 26-2(e)	<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' input='M'>
...							
Type of material assistance n	<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' input='M'>

Type of expenditure ⁽¹⁾	Total eligible expenditure included in final payment application submitted to the Commission ⁽²⁾		Expenditure declared in accordance with Article 49(1)(a) of Regulation (EU) No 223/2014 ⁽³⁾		Difference ⁽⁴⁾		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations (A)	Total amount of public expenditure incurred in implementing operations (B)	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 (C)	Total amount of the corresponding public expenditure incurred in implementing operations (D)	(E = A – C) (E)	(F = B – D) (F)	(G)
of which, expenditure under art. 26-2(a)	<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' input='M'>
of which, expenditure under art. 26-2(b)	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' input='M'>
of which, expenditure under art. 26-2(c)	<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' input='M'>
of which, expenditure under art. 26-2(d)	<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' input='M'>
of which, expenditure under art. 26-2(e)	<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' input='M'>
Total	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' input='M'>
Out of which amounts corrected in the current accounts as a result of audits of operations according to Article 34(1) of Regulation (EU) No 223/2014							

⁽¹⁾ In accordance with Regulation (EU) No 223/2014.

⁽²⁾ Automatically filled in on basis of the final application for interim payment submitted under Article 45(2) of Regulation (EU) No 223/2014.

⁽³⁾ Automatically filled in on basis of Appendix I.

⁽⁴⁾ Automatically calculated.

Amounts broken down by type of expenditure as entered into the accounts of the certifying authority (for OP II)

Type of expenditure	Total eligible expenditure included in final payment application submitted to the Commission ⁽¹⁾		Expenditure declared in accordance with Article 49(1)(a) of Regulation (EU) No 223/2014 ⁽²⁾		Difference ⁽³⁾		Comments (obligatory in case of difference)
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations (A)	Total amount of public expenditure incurred in implementing operations (B)	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 (C)	Total amount of the corresponding public expenditure incurred in implementing operations (D)	(E = A – C) (E)	(F = B – D) (F)	(G)
Technical assistance	<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' input='M'>
Type of action 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' input='M'>
Type of action 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' input='M'>
...							
Type of action n	<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' input='M'>
Total	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='Cu' input='G'>	<type='S' input='M'>
Out of which amounts corrected in the current accounts as a result of audits of operations according to Article 34(1) of Regulation (EU) No 223/2014							

⁽¹⁾ Automatically filled in on basis of the final application for interim payment submitted under Article 45(2) of Regulation (EU) No 223/2014.

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

⁽³⁾ Automatically calculated.