

Assurance package

2021-2027

22 January 2026

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Interact



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Interreg

Agenda

10:00

**Common
sample**

**Irregularities
and corrections**

**Withdrawals
and deductions**

**Assurance
package**

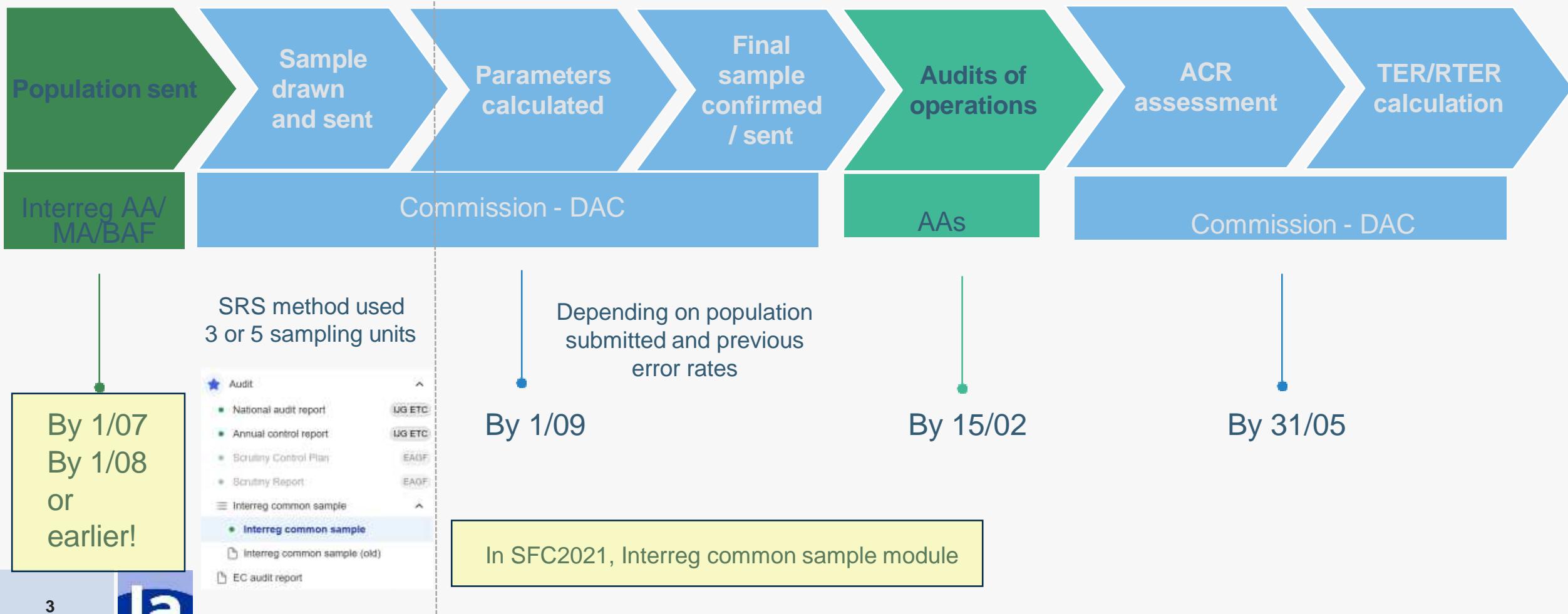
11:00

Comfort break

11.15

**Overview of
Jems functions**

Workflow and timeline



4th accounting year

- 1 July 2024 – 30 June 2025
- 48 programmes submitted the population by 1 July / 1 August 2025
- Assurance packages for 4th accounting year to be submitted by 16 February 2026 (15 February falls on Sunday)
- In justified cases, exceptionally by 1 March, on request via SFC sent in reasonable time before 15 February
- Late submission may be considered as evidence suggesting serious deficiency, new payment applications are not admissible



Payment application (PAP)

Expenditure broken down by priority as entered into the accounts of the body carrying out the accounting function (Including programme contributions paid to financial instruments (Article 92 and advances paid in the context of State Aid (Article 91(5)) [1](#)

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

Priority	Calculation basis (A)	Total amount of eligible expenditure 2 (B)	Total amount of Union contribution 3 (C)	Amount for technical assistance 4 (D)	Total amount of public contribution made or to be made 5 (E)
1	Public		0.00		
Grand total			0.00		
	Real costs + SCOs from programme-beneficiary level	Total amount of Article 94 & 95 programme SCOs and FNLC 5 programmes using these SCOs:, Belgium-the Netherlands, Slovenia-Hungary, Slovenia-Austria, Slovenia-Croatia, ESPON Filled in for them only!	Calculated automatically Filled in by EC Front Desk		Always filled in!

SFC Versioning of payment apps:
Per accounting year:

1.0

1.1

2.0

3.0

3.1

- Amounts in payment applications are **cumulative**
- Data from the final payment application is reflected in Appendix 1 (less deductions) and Appendix 4 of Accounts (Jems and SFC)

Irregularities

Irregularity means any breach of applicable law, resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the budget of the Union by charging unjustified expenditure to that budget;

Established irregularity - costs have been claimed in the payment application to the EC

subject of a first written assessment by a competent authority, either administrative or judicial,
-> irregularity has been committed (PACA)

Reporting in IMS - CPR Annex XII + New Handbook
on reporting irregularities in shared management 2025



Financial corrections

Article 103 corrections

Financial corrections by Member States

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

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

Article 104 corrections

Financial corrections by the Commission

In 2021-2027 all irregularities (irrespective of the amount) contained in accepted accounts, and which were not detected and reported first by the MS but are identified by EC or ECA audits or OLAF investigations will lead to net financial corrections except for:

1. the MS removes the amounts from the accounts before their submission or acceptance;
2. the MS detected (and reported) the irregularity first even if the irregularity was not correctly treated in the accounts.

Withdrawals and deductions in 2021-2027

Withdrawals financial corrections for irregular expenditure corrected (withdrawn) in the next payment application

- Applicable to the current or previous accounting years

Deductions financial corrections for irregular expenditure corrected (deducted) in the accounts

- Applicable only to the current accounting year
- Always negative amounts



Assurance package

2021-2027

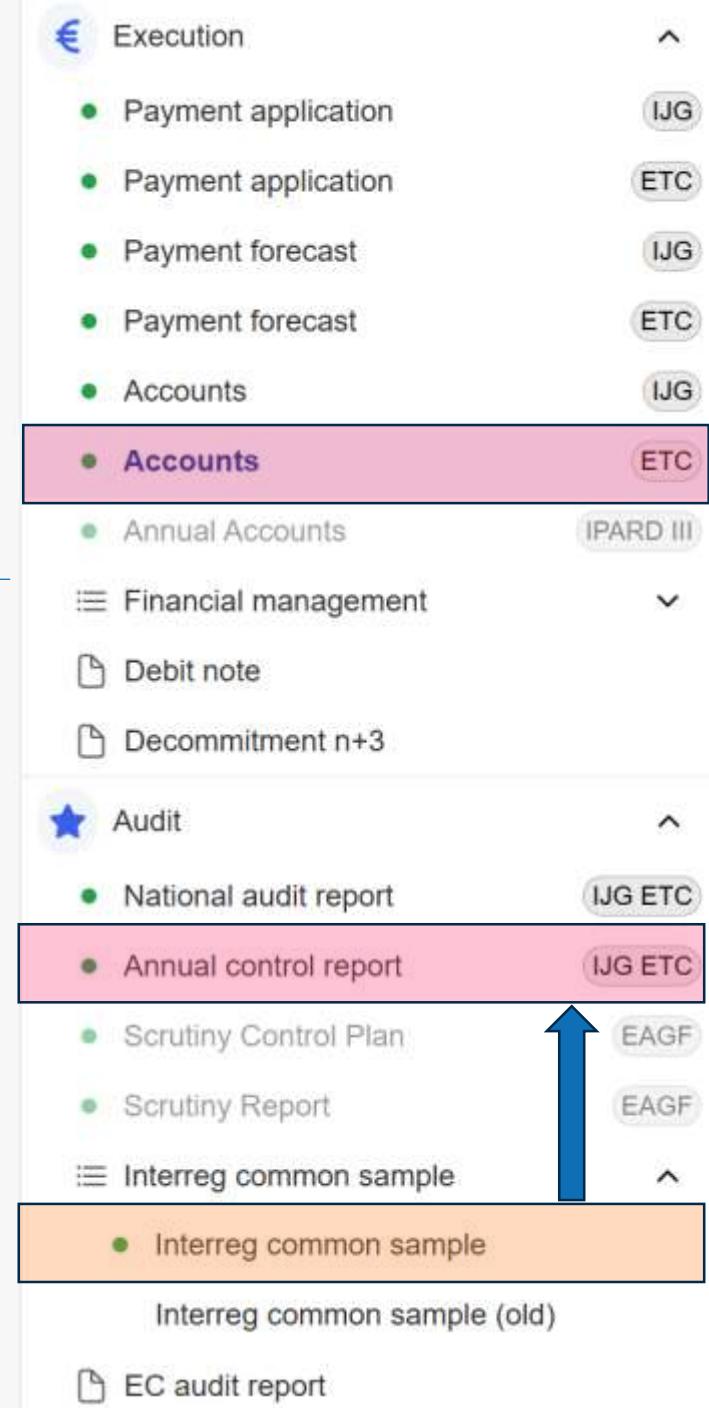
1. **Accounts** (CPR Annex XIV) – MA/BAF
2. **Management declaration** (CPR Annex XVIII) - MA

3. **Annual audit opinion** (CPR Annex XIX) - AA
4. **Annual control report** (CPR Annex XX) - AA
(Interreg common sample)

Cooperation between authorities crucial!

CPR Article 98 Content and submission of accounts

CPR Annex XVII Data to be recorded and stored electronically (Fields 124-130)



Accounts

Accounts

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ERDF

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Preparation of Accounts

Appendix 1

- Amounts entered into the accounting system of the body carrying out the accounting function

Appendix 2

- Amounts withdrawn during the accounting year

Appendix 3 (ex-Appendix 6)

- Amounts of programme contributions paid to financial instruments

Appendix 4 (ex-Appendix 8)

- Reconciliation of expenditure

Appendices 5/6 (NEW!)

- Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled

Appendix 7

- Advances paid in the context of State aid under Article 91(5)

The data for Appendix 1,2, and 4 available in Jems

Appendix 1 – *Expenditure declared*

ACCOUNTS (ACC)- Article 98(1)(a)			
APPENDIX 1 - Amounts entered into the accounting system of the body carrying out the accounting function, Article 98(3)(a)			
Priority / Specific objective	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in accordance with point (a) of Article 98(3)	The amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
	(A)	(B)	(C)

Cumulative figures for accounting year

ACC C ≤ ACC A

PAP B + C = ACC A

PAP D = ACC B

PAP E = ACC C

automatic in SFC2021

PAYMENT APPLICATION (PAP) - Article 91(3)					
Priority	Calculation basis (public or total)	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with point (a) of Article 91(3) and point (c) of Article 91(4)	Total amount of Union contribution pursuant to points (a) and (b) of Article 91(4)	Amount for technical assistance in accordance with point (b) of Article 91(3)	Total amount of public contribution made or to be made in accordance with point (c) of Article 91(3)
	(A)	(B)	(C)	(D)	(E)
					automatic in SFC2021

Appendix 1 – *Expenditure declared*

Appendix 1 i

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

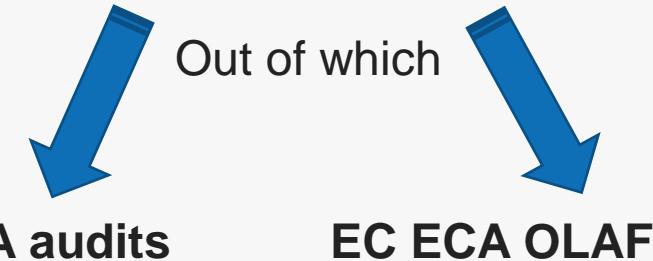
This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Priority	Total amount of eligible expenditure ? (A)	The amount for technical assistance ? (B)	Total amount of the corresponding public contribution made or to be made ? (C)
1			
Grand total			

Appendix 2 – Withdrawals

Priority / Specific objective	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public contribution
	(A)	(B)
Priority (category of region)		
Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure		
In relation to accounting year ending 30 June XX ... (total)		
Out of which amounts corrected as <u>as a result of AA audits</u>		
Out of which accounts corrected as a result EC and ECA audits and OLAF investigations		

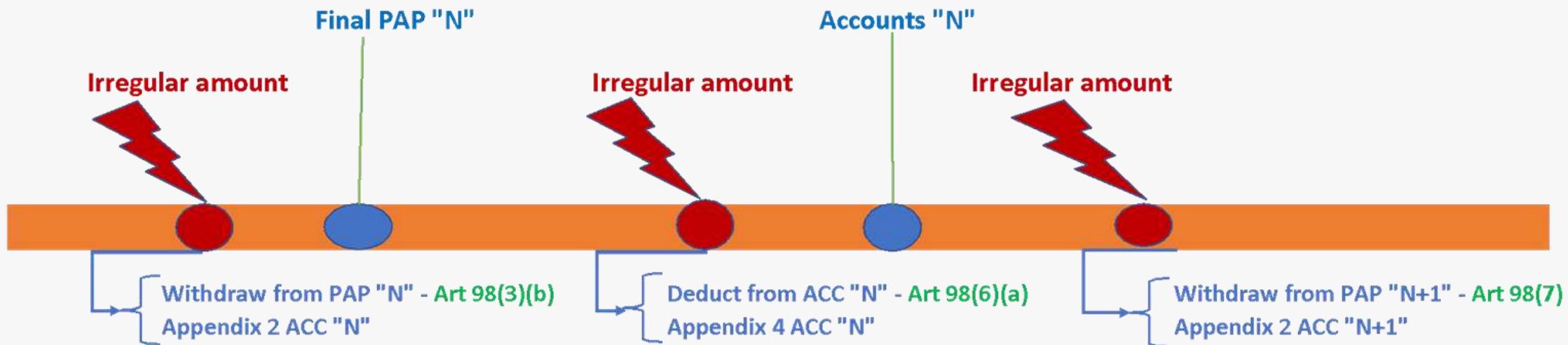
- **Withdrawals** = corrections for irregular expenditure during the accounting year



- Broken down per accounting year
- **NO info on recoveries (incl. Amounts be recovered, Irrecoverable amounts)**
- Interreg Art. 52 Recoveries – MA recovers, but no information needs to be provided to the Commission!
- In Interreg amounts not exceeding 250 EUR do not have to be recovered / corrected towards EU Budget

Financial corrections

- Timeline for applying Financial Corrections (FC) cf. Art 103 **Definitive**



- Other amounts deducted from the Accounts

- amounts under ongoing assessment – **Art 98(6)(b) Temporary**
- amounts to reduce the RER below 2% – **Art 98(6)(c) Definitive**

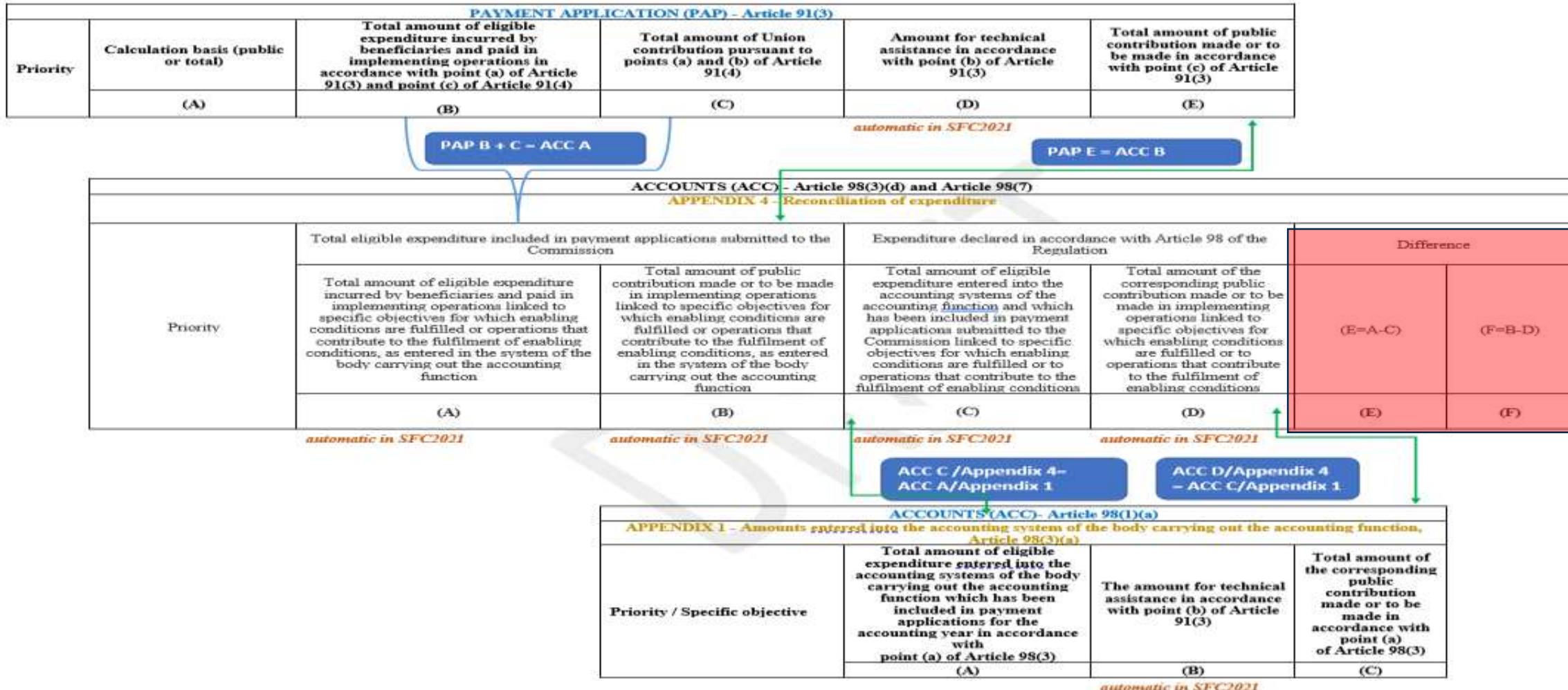
Appendix 2 – Withdrawals

Appendix 2 ①

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

Priority	Withdrawals	
	Total amount of expenditure included in payment applications (A)	Corresponding public contribution (B)
1	0.00	0.00
Grand total	0.00	0.00
Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure		
In relation to accounting year ending 30 June 2025 (total)	0.00	0.00
Out of which amounts corrected as a result of AA audits	0.00	0.00
Out of which amounts corrected as a result of EC and ECA audits and OLAF investigations	0.00	0.00
In relation to accounting year ending 30 June 2024 (total)	0.00	0.00
Out of which amounts corrected as a result of AA audits	0.00	0.00
Out of which amounts corrected as a result of EC and ECA audits and OLAF investigations	0.00	0.00
In relation to accounting year ending 30 June 2023 (total)	0.00	0.00
Out of which amounts corrected as a result of AA audits	0.00	0.00
Out of which amounts corrected as a result of EC and ECA audits and OLAF investigations	0.00	0.00
In relation to accounting year ending 30 June 2022 (total)	0.00	0.00
Out of which amounts corrected as a result of AA audits	0.00	0.00
Out of which amounts corrected as a result of EC and ECA audits and OLAF investigations	0.00	0.00

Appendix 4 – Mapping ACC and PAP

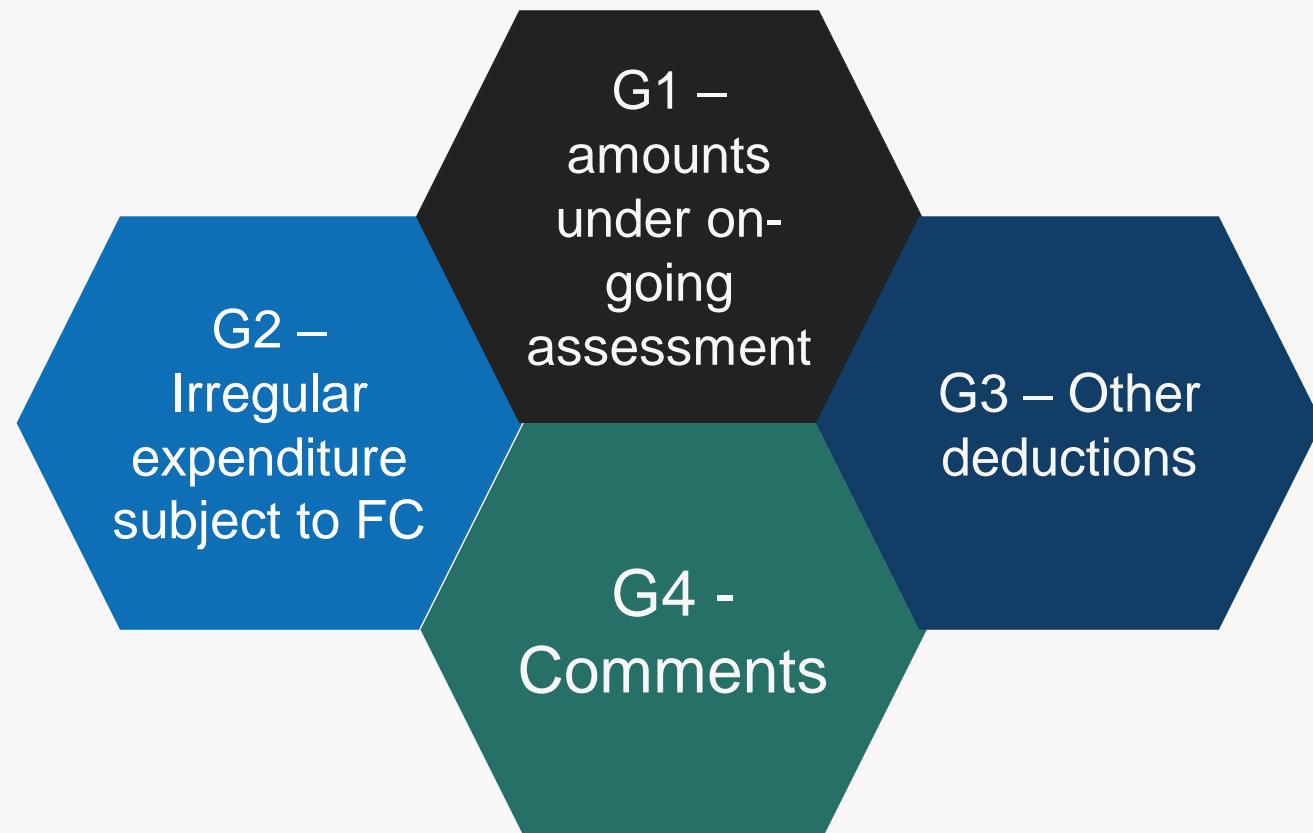


Appendix 4 – Reconciliation ACC and PAP

! NEW Explain differences col. E

- **Total amounts broken down**

per priority/specific objective



- **Total amounts broken down per priority/specific objective**
- **Out of which**
- **AA audits**
- **EC ECA OLAF**

- **Deductions from Accounts ONLY**
- **for the current accounting year**
- **ONLY negative differences (ACC ≤ PAP)**

Clerical and technical mistakes

Corrections other than irregular expenditure (e.g. clerical or technical mistakes) implemented in the payment applications via withdrawals should not be disclosed in Appendix 2!

2 possibilities:

- 1) They are deducted from payment applications for the current accounting year. In this case, they will be automatically reflected in Appendix 1 of the Accounts (there is no need to reflect the withdrawal not related to irregularities in Appendix 2);
- 2) They are deducted directly from the accounts. In this case, they will have to be reflected in column G3 - Other deductions of Appendix 4.

Appendix 4 – Mapping ACC and PAP

» ACCOUNTS » ERDF

Appendix 4 1

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

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 98(6))			
	Total amount of eligible expenditure ⑦ (A)	Total amount of public contribution ⑦ (B)	Total amount of eligible expenditure ⑦ (C)	Total amount of the corresponding public contribution ⑦ (D)	(E=A-C)	(F=B-D)	Ongoing legality and regularity ⑦ (G1)	Financial corrections ⑦ (G2)	Other deductions (G3)	Comments (G4)
1					0.00	0.00				
Grand total					0.00	0.00				
Out of which amounts corrected in the current accounts as a result of AA audits										
Out of which amounts corrected in the current accounts as a result of EC and ECA audits and OLAF investigations										

Observations – Appendix 4, Accounts

- Correctly fill in fields in appendix 4 of the accounts

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 98(6))			
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	Expenditure subject to an ongoing assessment of its legality and regularity	Irregular expenditure subject to financial corrections	Other deductions	Comments
(A)	(B)	(C)	(D)	(E)	(F)	(G1)	(G2)	(G3)	(G4)	
Grand total	8,532,885.00	7,777,480.00	8,532,851.00	7,777,480.00	34.00	0.00	0.00	34.00	0.00	
Out of which amounts corrected in the current accounts as a result of AA audits										
Out of which amounts corrected in the current accounts as a result of EC and ECA audits and OLAF investigations										

Art. 103 Corrections in Jems

<u>Scenario</u>	<u>Action</u>
Scenario 1 (irregularity below 250 EUR)	No correction in the accounts or payment applications
Scenario 2 (irregularity detected before 31 July)	Withdrawal in the following payment application Withdrawn in Appendix 2
Scenario 3 (irregularity detected after the submission of the last payment application, but before the submission of the accounts)	Reduce the expenditure presented in Appendix 1 Deducted in Appendix 4 (Col. G2 - Irregular expenditure subject to financial corrections)
Scenario 4 (irregularity is subject to an ongoing assessment at the time of submission of the accounts)	Reduce the expenditure presented in Appendix 1 Deducted in Appendix 4 (Col. G1 - Expenditure which is subject to an ongoing assessment)
Scenario 5 (irregularity detected after the submission of the accounts of the accounting year)	Financial corrections implemented via withdrawal in a payment application of the subsequent accounting year(s) Withdrawn in Appendix 2 N+1

ACCOUNTS

Declarations 

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

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

Representing the managing authority / the body carrying out the accounting function

The managing authority responsible for the programme hereby confirms that:

- (1) the expenditure entered into the accounts complies with applicable law and is legal and regular;
- (2) the provisions in the Fund-specific Regulations, Article 63(5) of the Financial Regulation and in points (a) to (e) of Article 74(1) of this Regulation are respected;
- (3) the provisions in Article 82 with regard to the availability of documents are respected.

Representing the managing authority

Managing authority

Date: *[Not signed yet]*

e-Signature: *[Not signed yet]*

Body carrying out the accounting function

Date: *[Not signed yet]*

e-Signature: *[Not signed yet]*

▼ Accounts 

Declarations

▼ ERDF

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▼ Audit opinion 

Introduction

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MANAGEMENT DECLARATION 

I/We, the undersigned **Contact1, Presidente**, Head of the managing authority for the programme **2021TC16RFTN002 (Interreg VI-B) Atlantic Area**

based on the implementation of the **(Interreg VI-B) Atlantic Area** during the accounting year ended 30 June **2023**, based on my/our own judgment and on all information available to me/us at the date of the accounts submitted to the Commission, including the results from management verifications carried out in accordance with Article 74 of Regulation (EU) 2021/1060 of the European Parliament and of the Council and from audits in relation to the expenditure included in the payment applications submitted to the Commission in respect of the accounting year ended 30 June **2023**,

and taking into account my/our obligations under Regulation (EU) 2021/1060

hereby declare that:

(a) the information in the accounts is properly presented, complete and accurate in accordance with Article 98 of Regulation (EU) 2021/1060,

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

I/We confirm that irregularities identified in the final audit and control reports in relation to the accounting year have been appropriately treated in the accounts, in particular to comply with Article 98 for submitting accounts. I/We also confirm that expenditure which is subject to an ongoing assessment of its legality and regularity has been excluded from the accounts pending conclusion of the assessment, for possible inclusion in a payment application in a subsequent accounting year.

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

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

Finally, I/we confirm that I/we am/are not aware of any undisclosed reputational matter related to the implementation of the programme.

Date: *Not signed yet*
On behalf of: *Not signed yet*
e-Signature: *Not signed yet*

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AUDIT OPINION

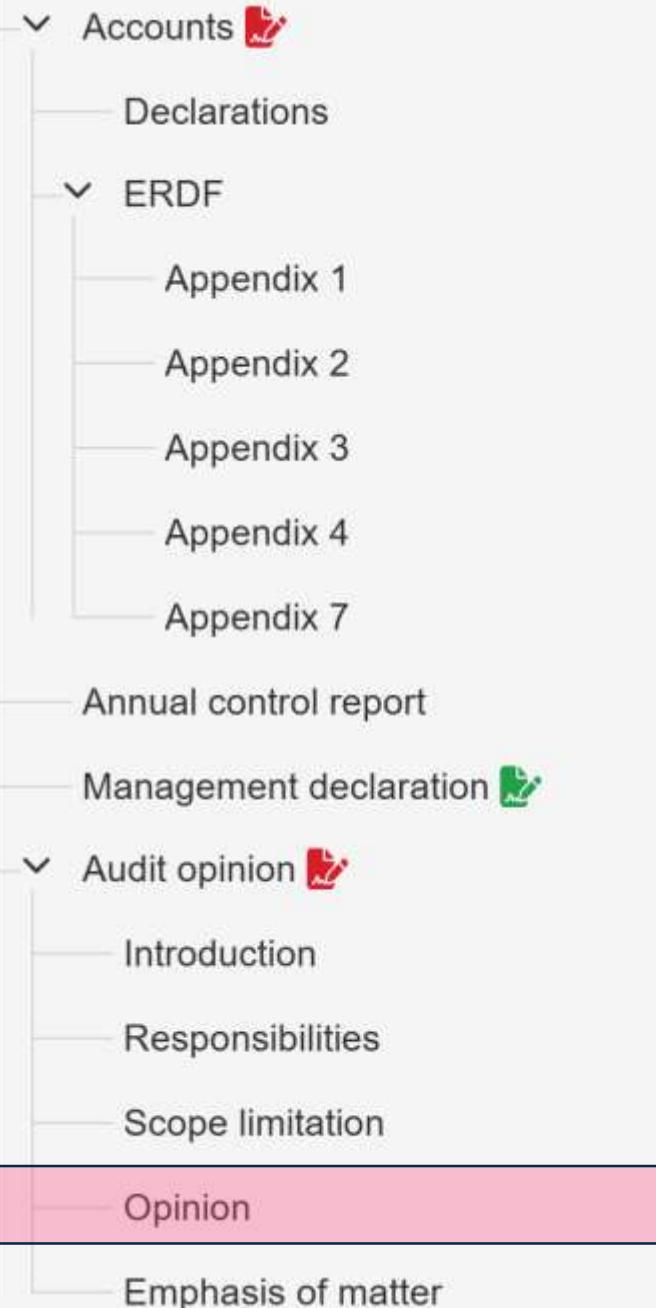
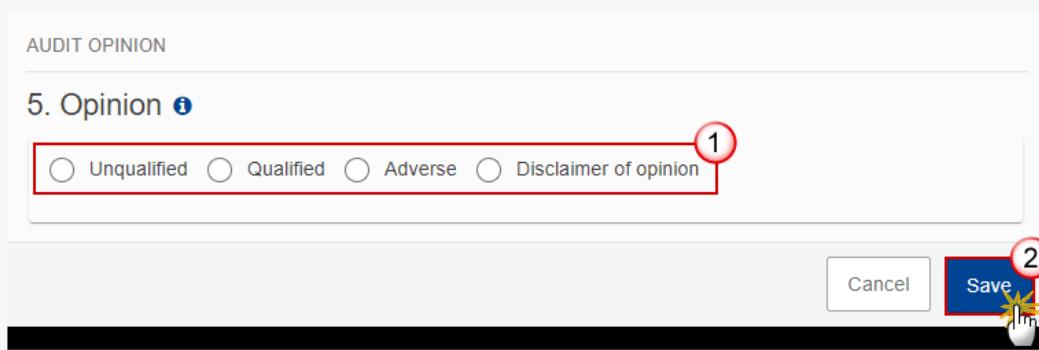
5. Opinion ?

Unqualified Qualified Adverse Disclaimer of opinion

1

Cancel Save  2

2



Annual audit opinion

Type of audit opinion	Element of the audit opinion and overall assurance				Corrective measures needed (either financial corrections or system/procedural improvements or both)
	Functioning of MCS (results of system audits confirmed or amended by results of audits of operations – TER or/and improvements to overcome deficiencies in the MCS)		Legality and Regularity of expenditure in the accounts ⁴²	Accounts ⁴³	
	Results of system audits	TER ⁴⁴ (results of audits of operations)	RER (TER mitigated by implemented financial corrections before submission of the accounts to the Commission)		
1- Unqualified	System in category 1 or 2	and TER \leq 2%	and RER \leq 2%	and adjustments to be made in the accounts \leq 2%	Corrections of the individual errors in the sample
2 – Qualified (qualification with limited impact)	System in category 2	and/or 2% $<$ TER $<$ 5%	NA ⁴⁵	NA	Corrections of the individual errors in the sample + improvements to overcome any deficiencies in the MCS
3 - Qualified (qualification with significant impact)	System in category 3	and/or 5% \leq TER \leq 10%	and/or RER $>$ 2% ⁴⁶	and/or adjustments to be made in the accounts $>$ 2%	Extrapolated financial corrections to bring the RER to \leq 2%, taking account of corrections already applied as a result of the AA's audits (including corrections of individual errors in the sample as accounts are inadmissible if RER is $>$ 2%) + improvements to overcome any deficiencies in the MCS
4 - Adverse	System in category 4	and/or TER $>$ 10%	and/or RER $>$ 2% ⁴⁷	and/or adjustments to be made in the accounts $>$ 2%	+ implementation of the adjustments to be made in the accounts

Observations – Audit opinion

SFC2021:

AUDIT OPINION

5. Opinion i

Unqualified

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

(1) Accounts

– the accounts give a true and fair view;

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

– the expenditure included in the accounts is legal and regular;

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

– the management and control system functions properly

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

Printed version:

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

(1) Accounts

– the accounts give a true and fair view

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

– the expenditure included in the accounts is legal and regular¹

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

– the management and control system functions properly

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

¹ Except for the Interreg programmes that fall under the annual sample for audits of operation to be drawn by the Commission as envisaged in Article 48 of the Interreg Regulation.

- As stated in the regulations no opinion on legality and regularity must be issued for Interreg!

ACR

Table of Contents

GENERAL

Documents annexed 

DOCUMENTS ANNEXED TO THIS VERSION

+ Add

Title	Document type	Document date	Local reference	Commission reference	Files	Sent date	Sent by	Actions
ACR	Other Member State document	08/02/2023			1			  

ATTACHED FILES

+ Add

Title	Type	Language	File / Upload	Action
ACR	Main	en. English	ACR.docx	 

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Accounts 

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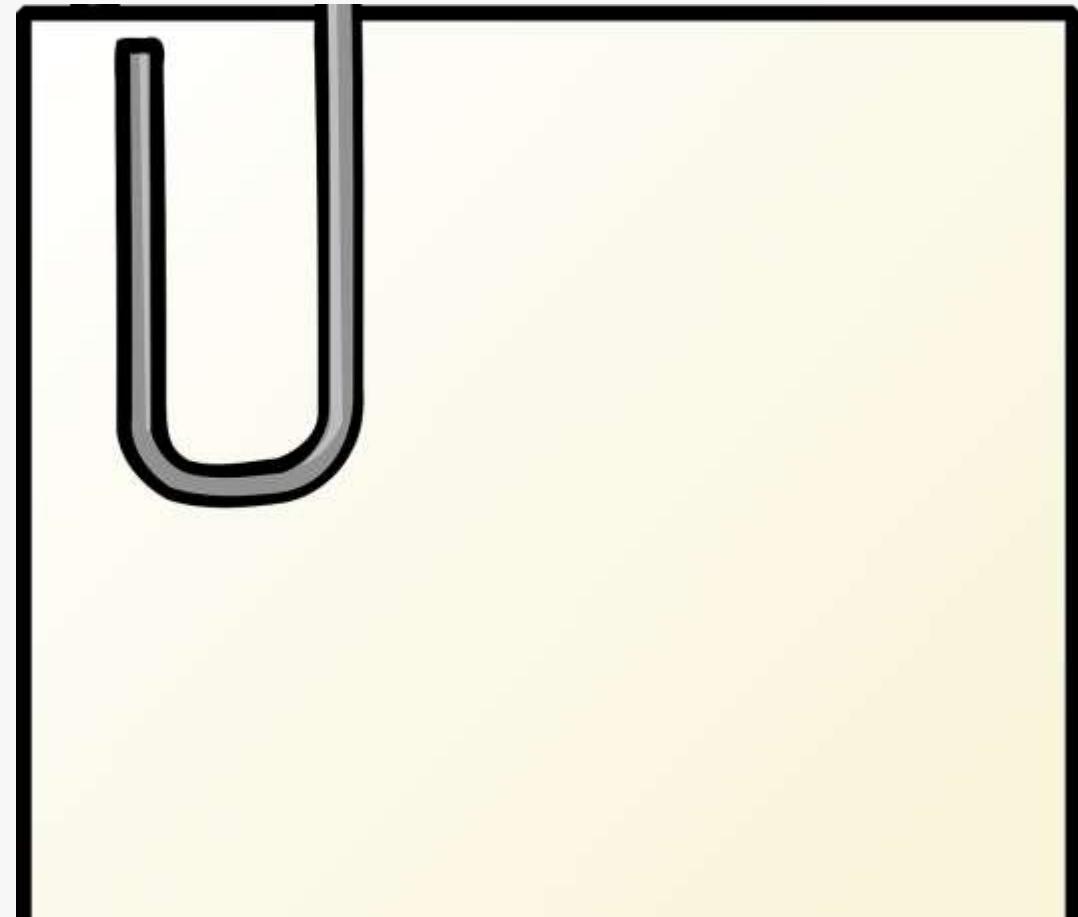
Opinion

Emphasis of matter

MN on the annual control report, audit opinion and treatment of errors + Annex IV - Audit findings (typology of findings - used as a basis in Jems)

ACR submission - Observations

- The results of the audits of operations should be also reported in the template in which AA received the sample
- The filled in template should be annexed to the ACR. This will allow the EC to compute an overall error rate for the Interreg programmes
- Additionally, if available, AA should include the follow up of the KR 11 audits, RBMV analysis as well as Early Preventive System Audits (EPSA) especially if the measures have been taken after the EC audits



ACR Annex 1

Results of system audits

ANNEX 1 - RESULTS OF SYSTEM AUDITS															
CC(s)	Fund(s)	Audited entity	Title of the audit	Date of final audit report	KR1	KR2	KR3	KR4	KR5	KR6	KR7	KR8	KR9	KR10	Overall assessment (Category)
					2		1	1	1	1	1	1	1	2	
					1				1				1	1	

ACR Annex 2

Results of audits of operations

ANNEX 2 - RESULTS OF AUDITS OF OPERATIONS 										
CC(s)	Funds	Amount in euros corresponding to the population from which the sample was drawn	Expenditure in reference to the accounting year audited for the random sample	Amount of irregular expenditure in random sample	Total error rate	Corrections implemented as a result of the total error rate	Residual total error rate	Other expenditure audited	Amount of irregular expenditure in other expenditure audited	
		(A)	Amount (B.1) % (B.2)	(C)	(D)	(E)	(F)	(G)	(H)	
				0.00	0%	0.00	0%	0.00	0.00	

Observations – Annex 2 SFC

- No TER must be calculated per Interreg programme
- Interreg programmes in the common sample – TER/RTER to indicate -> 0%

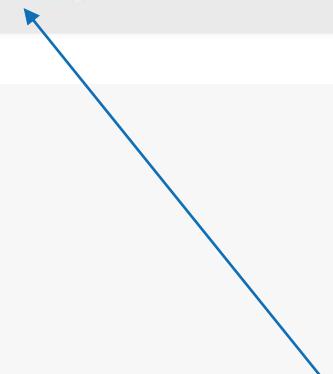
ANNEX 2 - RESULTS OF AUDITS OF OPERATIONS i

CCI(s)	Funds	Amount in euros corresponding to the population from which the sample was drawn	Expenditure in reference to the accounting year audited for the random sample	Amount of irregular expenditure in random sample	Total error rate	Corrections implemented as a result of the total error rate	Residual total error rate	Other expenditure	
		(A)	Amount (B.1)	% (B.2)	(C)	(D)	(E)	(F)	(G)
2021TC16RFTN004	ERDF	8,532,885.00	58,962.00	0.69%	34.00	0%	0.00	0%	

ACR Annex 4

Audit findings

ANNEX 4 - AUDIT FINDINGS 1							
Category	Sub-category	Fund	Cases of suspected fraud	Cases of gold-plating	Frequency (Number of cases)	Amount of the irregularities (in total costs and €)	Comments
14. Sound Financial Management	14.1. Non-compliance with the principle of sound financial management (e.g. poor project management, failure to comply with obligations assumed by the beneficiary, including failure to respect the deadlines for submitting documents, unused cash discounts/reductions).	ERDF	0	0	1	0.00	
Total			0	0	1	0.00	



Annex IV - Audit findings (typology of findings - used as a basis in Jems correction module)

Accounts, Annual Control Report Tools

Methodological Note on the Preparation, Submission, Examination and Audit of Accounts programming period 2021-2027

Methodological note on the annual control report, audit opinion and treatment of errors

+ SFC guidance, common sample documents etc.

<https://www.interact.eu/finance-and-control/audit-and-control/audit>

<https://www.interact.eu/finance-and-control/audit-and-control/accounts>

Cooperation works

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Primary knowledge area

Author(s)

Interact Programme

22 January 2026

Programme Finances, Accounts

Alexandra Kulmer, Pieter Louwers, Przemyslaw Kniaziuk.
Sanna Erkko

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