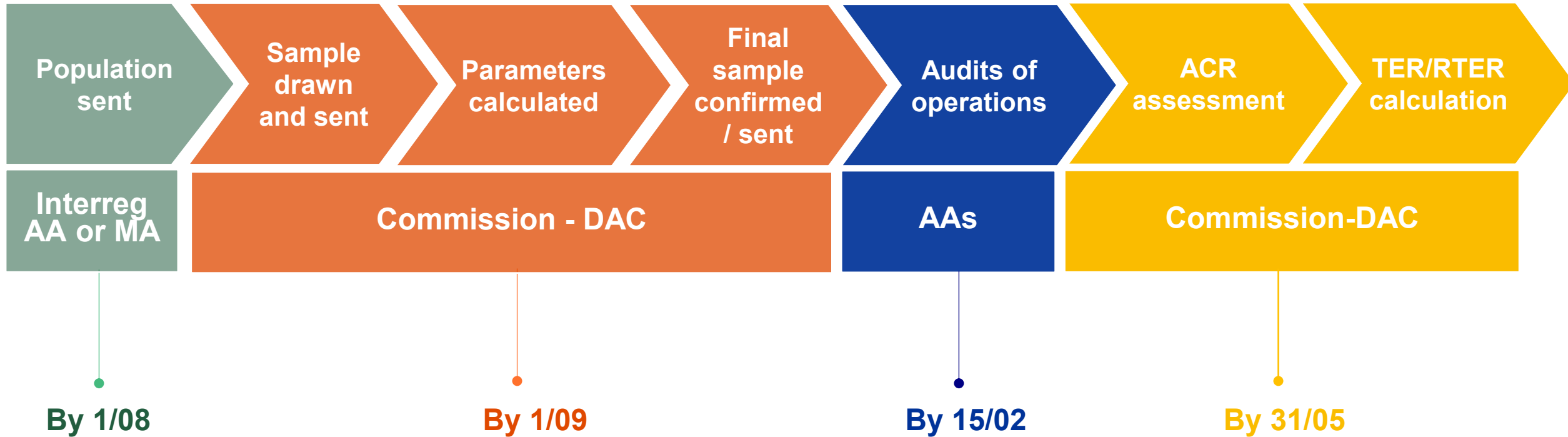


Interreg Common Sample

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9 June 2026

Process overview



Workflow – Population and sample



**Population sent
by MA or AA**

In SFC2021
by 01/08
Early submission:
by 01/07



**Sample drawn
and sent by DAC**

SRS method used
3 or 5 sampling units
Sample sent through
SFC2021



**Parameters
calculated**

Depending on
population submitted
and previous error
rates



**Final sample sent
/ confirmed**

By 01/09

First two exercises

TER 0.07% (15 programmes)

AY 2024–2025

AY 2023–2024

TER 0.73% (48 programmes)



Accounting year 2025 / 2026

- ✓ 34 programmes submitted the population
- ✓ Total of 80 programmes with payment claims (out of 86 total)



Remaining programmes (2025 / 2026 AY)

(Interreg VI-A) IPA CBC Croatia Serbia
(Interreg VI-A) IPA CBC Croatia-Bosnia and Herzegovina- Montenegro
(Interreg VI-A) Belgium-France (Wallonie-Vlaanderen-France)
(Interreg VI-B) Danube
(Interreg VI-A) IPA CBC Hungary Serbia
(Interreg VI-A) NEXT Huskroua
(Interreg VI-A) Hungary-Slovakia
(Interreg VI-D) Amazonia
(Interreg VI-B) Euro Mediterranean (EURO MED)
(Interreg VI-A) France-Italy (ALCOTRA)
(Interreg VI-A) France-Germany-Switzerland (Upper Rhine)
(Interreg VI-A) Germany/Mecklenburg-Western Pomerania/Brandenburg-Poland
(Interreg VI-B) Central Europe
(Interreg VI-B) South West Europe (SUDOE)
(Interreg VI-B) Atlantic Area

(Interreg VI-A) Spain-Portugal (POCTEP)
(Interreg VI-A) Spain-France-Andorra (POCTEFA)
(Interreg VI-B) Baltic Sea region
(Interreg VI-A) Germany/Brandenburg-Poland
(Interreg VI-A) Czechia-Poland
(Interreg VI-A) IPA CBC Bulgaria Turkey
(Interreg VI-A) IPA CBC Bulgaria North Macedonia
(Interreg VI-A) IPA CBC Bulgaria Serbia
(Interreg VI-A) Romania-Bulgaria
(Interreg VI-A) IPA CBC Romania Serbia
(Interreg VI-A) Romania-Hungary
(Interreg VI-B) Interreg NEXT Black Sea Basin
(Interreg VI-D) Mozambique Channel
(Interreg VI-D) Indian Ocean
(Interreg VI-B) Alpine Space
(Interreg VI-C) Interact
PEACE PLUS Ireland-Northern Ireland/United Kingdom
(Interreg VI-A) Lithuania-Poland
(Interreg VI-D) Caribbean
Urbact IV

(Interreg VI-B) Adriatic-Ionian
(Interreg VI-A) Italy-Slovenia
(Interreg VI-A) Italy-Switzerland
(Interreg VI-A) IPA CBC South Adriatic (Italy-Albania-Montenegro)
(Interreg VI-B) NEXT Mediterranean Sea Basin (NEXT MED)
(Interreg VI-A) Italy-Malta
(Interreg VI-A) Italy-France (Maritime)
(Interreg VI-A) Latvia-Lithuania
(Interreg VI-A) Belgium-The Netherlands (Vlaanderen-Nederland)
(Interreg VI-A) Finland-Estonia-Latvia-Sweden (Central Baltic)
(Interreg VI-A) Italy-Austria
*(Interreg VI-A) NEXT Romania Moldova**
*(Interreg VI-A) NEXT Romania Ukraine**
*(Interreg VI-A) NEXT Italy Tunisia**
*(Interreg VI-A) Hungary-Croatia**
*(Interreg VI-A) IPA CBC Greece North Macedonia**
*(Interreg VI-A) IPA CBC Greece Albania **



General aspects about sending us the population

- Use the **template** for data exchange
- Sampling unit = **partner** in an operation
- **SPF beneficiary** = project partner in an operation (*no final recipients in the population!*)
- **AA reconciliation** strongly recommended
- **AA contacts** to be added to the list of “Officials in charge” (in SFC) to get notifications



Example (1/5)

Programme number (CCI)	Filled automatically via SFC
Programme name (Title)	Filled automatically via SFC
Accounting year	Filled automatically via SFC
TA flat-rate amount	Filled automatically via SFC
Assessment of management and control system of the programme for the given accounting year based on system audits (category 1-4)	2 ←

On the basis of system audits carried out in the given accounting year or preceding accounting years if relevant (decision of taking into account preliminary results of system audits to be made by the AA based on professional judgement)

Table on a positive population and expenditure declared to Commission for the programme by sampling unit (partner)¹

A	B	C	D	E	F	G	H	I	J=G-H	K=J-I
Operation ID ²	Operation Acronym	Partner number in operation	Partner name (original)	Partner name (Latin letters)	Country (EU Abb.)	All positive amounts declared to the EC in the given accounting year (€)	Amount withdrawn related to expenditure declared in the given accounting year (€)	Amount withdrawn related to expenditure declared in previous accounting year(s) (€)	Amount in the positive sampling population (€)	Final expenditure declared to EC in the given accounting year (€) (for information)
		To be completed if available and different from column E				This is cumulative expenditure of a project partner included in payment applications to the EC in the given accounting year	This is expenditure which was declared to the EC in the given accounting year, but has been later corrected/deducted in the same accounting year (de-certified) (this does not concern any corrections carried out by the MA or through management verifications BEFORE declaration)	This is expenditure which was declared to the EC in previous accounting years, but is corrected/deducted in the given accounting year (de-certified)	This is expenditure in the sampling population (€) used by the EC for sample selection and extrapolation	Final net amount declared to EC in the given accounting year used by the AA for reconciliation with expenditure declared to the EC (for completeness reason)
									0.00	0.00
									0.00	0.00
									0.00	0.00

No double recording / duplicates!



Example (2/5)

Programme number (CCI)	Filled automatically via SFC
Programme name (Title)	Filled automatically via SFC
Accounting year	Filled automatically via SFC
TA flat-rate amount	Filled automatically via SFC
Assessment of management and control system of the programme for the given accounting year based on system audits (category 1-4)	2

Table on a positive population and expenditure declared to Commission for the programme by sampling unit (partner) ¹										
A	B	C	D	E	F	G	H	I	J=G-H	K=J-I
Operation ID ²	Operation Acronym	Partner number in operation	Partner name (original)	Partner name (Latin letters)	Country (EU Abb.)	All positive amounts declared to the EC in the given accounting year (€)	Amount withdrawn related to expenditure declared in the given accounting year (€)	Amount withdrawn related to expenditure declared in previous accounting year(s) (€)	Amount in the positive sampling population (€)	Final expenditure declared to EC in the given accounting year (€) (for information)
			To be completed if available and different from column E			This is cumulative expenditure of a project partner included in payment applications to the EC in the given accounting year	This is expenditure which was declared to the EC in the given accounting year, but has been later corrected/deducted in the same accounting year (de-certified) (this does not concern any corrections carried out by the MA or through management verifications BEFORE declaration)	This is expenditure which was declared to the EC in previous accounting years, but is corrected/deducted in the given accounting year (de-certified)	This is expenditure in the sampling population (€) used by the EC for sample selection and extrapolation	Final net amount declared to EC in the given accounting year used by the AA for reconciliation with expenditure declared to the EC (for completeness reason)
									0.00	0.00
									0.00	0.00
									0.00	0.00

Important to add the partner number!

For SPF: SPF beneficiary = project partner in an operation; same for sub-partners



Example (3/5)

Programme number (CCI)	Filled automatically via SFC
Programme name (Title)	Filled automatically via SFC
Accounting year	Filled automatically via SFC
TA flat-rate amount	Filled automatically via SFC
Assessment of management and control system of the programme for the given accounting year based on system audits (category 1-4)	2

Table on a positive population and expenditure declared to Commission for the programme by sampling unit (partner) ¹										
A	B	C	D	E	F	G	H	I	J=G-H	K=J-I
Operation ID ²	Operation Acronym	Partner number in operation	Partner name (original)	Partner name (Latin letters)	Country (EU Abb.)	All positive amounts declared to the EC in the given accounting year (€)	Amount withdrawn related to expenditure declared in the given accounting year (€)	Amount withdrawn related to expenditure declared in previous accounting year(s) (€)	Amount in the positive sampling population (€)	Final expenditure declared to EC in the given accounting year (€) (for information)
		To be completed if available and different from column E				This is cumulative expenditure of a project partner included in payment applications to the EC in the given accounting year	This is expenditure which was declared to the EC in the given accounting year, but has been later corrected/deducted in the same accounting year (de-certified) (this does not concern any corrections carried out by the MA or through management verifications BEFORE declaration)	This is expenditure which was declared to the EC in previous accounting years, but is corrected/deducted in the given accounting year (de-certified)	This is expenditure in the sampling population (€) used by the EC for sample selection and extrapolation	Final net amount declared to EC in the given accounting year used by the AA for reconciliation with expenditure declared to the EC (for completeness reason)
									0.00	0.00
									0.00	0.00
									0.00	0.00

Column I is to be used for withdrawals in the given accounting year of expenditure related to previous accounting years



Example (4/5)

Programme number (CCI)	Filled automatically via SFC
Programme name (Title)	Filled automatically via SFC
Accounting year	Filled automatically via SFC
TA flat-rate amount	Filled automatically via SFC
Assessment of management and control system of the programme for the given accounting year based on system audits (category 1-4)	2

Table on a positive population and expenditure declared to Commission for the programme by sampling unit (partner) ¹										
A	B	C	D	E	F	G	H	I	J=G-H	K=J-I
Operation ID ²	Operation Acronym	Partner number in operation	Partner name (original)	Partner name (Latin letters)	Country (EU Abb.)	All positive amounts declared to the EC in the given accounting year (€)	Amount withdrawn related to expenditure declared in the given accounting year (€)	Amount withdrawn related to expenditure declared in previous accounting year(s) (€)	Amount in the positive sampling population (€)	Final expenditure declared to EC in the given accounting year (€) (for information)
		To be completed if available and different from column E				<i>This is cumulative expenditure of a project partner included in payment applications to the EC in the given accounting year</i>	<i>This is expenditure which was declared to the EC in the given accounting year, but has been later corrected/deducted in the same accounting year (de-certified) (this does not concern any corrections carried out by the MA or through management verifications BEFORE declaration)</i>	<i>This is expenditure which was declared to the EC in previous accounting years, but is corrected/deducted in the given accounting year (de-certified)</i>	<i>This is expenditure in the sampling population (€) used by the EC for sample selection and extrapolation</i>	<i>Final net amount declared to EC in the given accounting year used by the AA for reconciliation with expenditure declared to the EC (for completeness reason)</i>
									0.00	0.00
									0.00	0.00
									0.00	0.00

Please remove all partners with zero in column J (positive population)



Example (5/5)

Programme number (CCI)	Filled automatically via SFC
Programme name (Title)	Filled automatically via SFC
Accounting year	Filled automatically via SFC
TA flat-rate amount	Filled automatically via SFC
Assessment of management and control system of the programme for the given accounting year based on system audits (category 1-4)	2

Table on a positive population and expenditure declared to Commission for the programme by sampling unit (partner)¹

A	B	C	D	E	F	G	H	I	J=G-H	K=J-I
Operation ID ²	Operation Acronym	Partner number in operation	Partner name (original)	Partner name (Latin letters)	Country (EU Abb.)	All positive amounts declared to the EC in the given accounting year (€)	Amount withdrawn related to expenditure declared in the given accounting year (€)	Amount withdrawn related to expenditure declared in previous accounting year(s) (€)	Amount in the positive sampling population (€)	Final expenditure declared to EC in the given accounting year (€) (for information)
			To be completed if available and different from column E			This is cumulative expenditure of a project partner included in payment applications to the EC in the given accounting year	This is expenditure which was declared to the EC in the given accounting year, but has been later corrected/deducted in the same accounting year (de-certified) (this does not concern any corrections carried out by the MA or through management verifications BEFORE declaration)	This is expenditure which was declared to the EC in previous accounting years, but is corrected/deducted in the given accounting year (de-certified)	This is expenditure in the sampling population (€) used by the EC for sample selection and extrapolation	Final net amount declared to EC in the given accounting year used by the AA for reconciliation with expenditure declared to the EC (for completeness reason)
						100.00	10.00	6.00	90.00	84.00
									0.00	0.00

Example



Sample sheet

Programme number (CCI)	
Programme name (Title)	
Accounting year	
TA flat-rate amount	
Assessment of management and control system of the programme for the given accounting year based on system	

A	B	C	D	E	F	G	H	I	J=G-H	K=J-I						
Operation D ²	Operation Acronym	Partner number in operation	Partner name (original)	Partner name (Latin letters)	Country (EU Abb.)	All positive amounts declared to the EC in the given accounting year (EUR)	Amount withdrawn related to expenditure declared in the given accounting year (EUR)	Amount withdrawn related to expenditure declared in previous accounting year(s) (EUR)	Amount in the positive sampling population (EUR)	Final expenditure declared to EC in the given accounting year (EUR) (for information)	Sample	Error identified (EUR)	Financial correction applied (EUR)	Additional financial corrections applied (EUR)	EC opinion on the financial correction applied or revised amounts (EUR)	EC opinion on the additional financial corrections applied or revised amounts (EUR)
			<i>To be completed if available and different from column E</i>			<i>This is cumulative expenditure of a project partner included in payment applications to the EC in the given accounting year</i>	<i>This is expenditure which was declared to the EC in the given accounting year, but has been later corrected/deducted in the same accounting year (de-certified) (this does not concern any corrections carried out by the MA or through management verifications BEFORE declaration)</i>	<i>This is expenditure which was declared to the EC in previous accounting years, but is corrected/deducted in the given accounting year (de-certified)</i>	<i>This is expenditure in the sampling population (I) used by the EC for sample selection and extrapolation</i>	<i>amount declared to EC in the given accounting year used by the AA for reconciliation with expenditure declared to the EC (for</i>						
						Total	0.00		0.00							



AA to fill in together with the ACR



Drawing the sample (EC)



- We check your submission (e.g., double recording, partner number etc.)
- Fill in an internal checklist
- Randomly select the sample (3 or 5 partners) and record it
- Register the sample (Ares)
- Send it to you via SFC

Questions or doubts ?

FMB: EC-INTERREG-COMMON-SAMPLE@ec.europa.eu

Useful resources:

- [Q&A on common sample for audit of operations](#)
- [Template for data exchange](#)
- [Common sample - Information for Interreg Programmes](#)
- [SFC manual Common sample module \(new module since 2025\)](#)
- [Presentation of EC on the common sample - 3 October 2024](#)
- [Presentation of EC on the common sample - 18 June 2025](#)



Thank you !

European Commission

June 2026