

COMMISSION IMPLEMENTING REGULATION (EU) 2015/377
of 2 March 2015

establishing the models for the documents required for the payment of the annual balance pursuant to Regulation (EU) No 514/2014 of the European Parliament and of the Council laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 514/2014 of the European Parliament and of the Council of 16 April 2014 laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management ⁽¹⁾ and in particular Article 44(3) thereof,

Whereas:

- (1) Article 44(1) of Regulation (EU) No 514/2014 requires each Member State to submit the documents required under Article 59(5) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council ⁽²⁾ to serve as the request for payment of the annual balance. For this purpose, it is necessary to establish models according to which documents should be drawn up by the Member States.
- (2) In order to allow for the prompt application of the measures provided for in this Regulation and not delay the preparation of any request for payment by the Member States, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (3) The United Kingdom and Ireland are bound by Regulation (EU) No 514/2014 and are as a consequence bound by this Regulation.
- (4) Without prejudice to recital 47 of Regulation (EU) No 514/2014, Denmark is not bound by Regulation (EU) No 514/2014 or by this Regulation.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the 'Asylum, Migration and Integration and Internal Security Funds' Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Models for the request for payment of the annual balance

The models to be used for presenting the request for payment of the annual balance shall be as set out in Annexes I to IV.

Article 2

This Regulation shall enter into force on the 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 Member States in accordance with the Treaties.

Done at Brussels, 2 March 2015.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ OJ L 150, 20.5.2014, p. 112.

⁽²⁾ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

ANNEX I

ACCOUNTS

CCI	<0.1 type='S' maxlength='15' input='G'>
Title	The national programme of the Fund for [Member State]
Version	<0.3 type='N' input='G'>
First Year	<0.4 type='N' maxlength='4' input='M'>
Last Year	2020
Eligible From	1 January 2014
EC Decision Number	<0.8 type='S' input='G'>>
EC Decision Date	<0.8 type='D' input='G'>> 1
Project and accounts submission date:	<type = date, input M>
Financial Year	<type = year, input G>

SECTION A1: PROJECT INFORMATION (a project may be a single event or over multiple years) (the basic information needs only to be completed once but can be up-dated annually)		
Project reference: [MS/start YEAR/PR/number] (20 characters unique number)	Specific Objective/national objective or specific action: [drop menu]	
Project title: [10 word title/90 characters]		
Project summary: [900 characters]		
Beneficiary name: official [90 characters]	Beneficiary name: short name [20 characters]	Type of beneficiary [drop menu]
Reference to selection procedure: (including the year) [50 characters]		Type of procedure [drop box: Open, restricted negotiated]
% of Fund's co-financing: %	Justification for > 75 % co-financing: [250 characters] e.g specific actions maximum of >= 90 %;	

SECTION A2: SPECIAL CASES							
Pledging (Union Priorities): Project reference: [MS/start YEAR/RP/number] (20 characters)							
Union Priority	Country of asylum:	Country of origin:	Number of adults:	Number of adult females:	Number of unaccompanied minors	Total number	Total number × lump sum
[Drop Box]	[Drop Box]	[Drop Box]	number	number	number	number generated	Euro generated
TOTALS			generated	generated	generated	generated	generated

Pledging (Others) Project reference: [MS/YEAR/RO/number] (20 characters)						
Country of asylum:	Country of origin:	Number of adults	Number of adult females	Number of unaccompanied minors	Total number	Total number × lump sum
[drop box]	[drop box]	number	number	number	number generated	Euro generated
TOTALS		generate	generate	generate	generated	generated

Other Pledges Project reference: [MS/year/ST/number] (20 character)							
MS from which the beneficiaries of international protection have been transferred	Country of origin:	Number of adults	Number of adult females:	Number of unaccompanied minors	Total number	Total number × lump sum	
[drop box]	[drop box]	number	number	number	number generated	Euro generated	
TOTALS		Generate	generated	generated	generated	generated	

SECTION A3: OPERATING SUPPORT PROJECTS						
national Objective:			Project reference: [MS/start Year/O[v/b]/number] (20 character)			
Project name		[90 characters]				
Beneficiary name: official		[90 characters]		Beneficiary name: short name]		[20 characters]
			Unit of measure	Number	Annual Union contribution	
1.1	Staff costs, including for training		1 FTE			
1.2	Service costs (subcontracts) such as maintenance and repair		Number of contracts			
1.3	Upgrading/replacement of equipment		Number of items			
1.4	Real estate (depreciation or refurbishment)		Number of buildings concerned			
1.5	IT systems (operational management of VIS, SIS and new IT systems, rental and refurbishment of premises, communication infrastructure and security)		/			
1.6	Operations (costs not covered by the previous above categories)		/			
Total:						

Provide a description for each		
1.1	Staff costs, including for training (Indicate the services and tasks concerned and the main locations of assignment)	[1 000 characters]
1.2	Service costs, such as maintenance and repair (Subcontracts) (Detail the 10 biggest contracts, with the indication of the scope and the period concerned)	[1 500 characters]
1.3	Upgrading/replacement of equipment	[500 characters]
1.4	Real estate (depreciation or refurbishment)	[500 characters]
1.5	IT systems (operational management of VIS, SIS and new IT systems, rental and refurbishment of premises, communication infrastructure and security); IT systems (not included in any other category)	[1 000 characters]
1.6	Operations (costs not covered by the previous above categories)	[1 500 characters]

SECTION A4: SPECIAL TRANSIT SCHEME PROJECTS				
Project reference: [LT/start YEAR/TS/number] (20 characters)				
Project name	[90 characters]	Beneficiary name:	[90 characters]	
Project summary:		[350 characters]		
		Unit of measure	Number	Annual Union contribution (EUR)
1.1	Investment in infrastructure	Number of buildings concerned		
1.2	Training of staff implementing the Scheme	Number of training		
1.3	Additional operational costs, including salaries of staff specifically implementing the Scheme	1 FTE etc.		
1.4	Visa foregone fees	Number of visa		
Total:				generated

SECTION B: ACCOUNTING DATA
<p>Financial data may be completed at any time to record the events of a single financial year. The financial year consists of 16/10/N-1 to 15/10/N. Once the data has been entered, validated (signed) and sent to the Commission each year (by 15 February or extended to 1 March), the data and the summaries will be fixed and can no longer be changed.</p> <p>The Responsible Authority of the Member States which have not adopted the euro shall keep accounts covering the amounts expressed in the currency in which the expenditure was incurred and the revenue received. However, to enable all their expenditure and revenue to be consolidated, they shall be able to provide the corresponding data in national currency and in euro in accordance with Article 43(2) of Regulation (EU) No 514/2014.</p>

<p>There is a line for each payment made. There should not be more than 13 payments per year per project. If necessary payments may be grouped in monthly batches to limit the total number of payments made in a year.</p> <p>For pledges, payments should be recorded in monthly batches (i.e. all the payments made during a month are recorded in SFC2014 as a one single payment made at the end of the month).</p> <p>Recovery orders or financial penalties are to be recorded as negative payments.</p> <p>Some closure payments may also be made as zero payments.</p>			
Project reference:	[MS/...]	MS accounting reference	Is this a final payment?
Union contribution payments in financial year N	EUR	[15 characters]	Y/N
Total Union contribution paid in financial year N.	generated		
For multiannual projects: Cumulated Union contribution paid since the start of the project:			generated
Amount of the cumulative total Union contribution paid to this project for the maintenance of Union or national IT systems: (if applicable).			Amount
This project is in relation to or in third-countries which implement the strategic Union priorities			[Yes/No]
(If appropriate) In the case of final payments: Is the purchase of equipment (total value of > 10 000 EUR each piece) included in this project?			Y/N (If YES go to inventory)
(If appropriate) In the case of final payments: Is the purchase of infrastructure costs (of a total value of > 100 000 EUR) included in this project?			Y/N (If YES go to inventory)
Is a Union contribution recovery planned?	Amount of Union contribution to be recovered:		
Without prejudice to any other enforcement action provided for by national law, the Responsible Authority or the Delegated Authority shall off-set any outstanding debt of a beneficiary established in accordance with national law against any future payments to be made by the Responsible Authority or Delegated Authority for the recovery of the debt to that beneficiary			
Y/N	EUR		
Operational/financial on-the-spot control for this project:	Y/N (if YES link to Section C)		
TECHNICAL ASSISTANCE			
For TA, payments should be recorded in batches (e.g all the payments made during a month are recorded in SFC2014 as a single payment made at the end of the month or all the payments made in a set number of cost categories over the year).			
Reference for Technical assistance:	[MS/YEAR/TA-AMIF/TA-ISF-B/TA-ISF-P]	MS accounting reference	[15 characters]
TA Union contribution paid in financial year N		Euro	
TA Total Union contribution paid in financial year N		[generated]	

INVENTORY (if appropriate)					
for equipment with a total value of > 10 000 EUR and infrastructure costs > 100 000 EUR					
FUND	Project reference	Total value of the item (in Euro)	Serial number (for equipment)	Location/Address where the equipment/infrastructure can be found	Date of purchase/completion
ISF B/P	[MS/...]	Euro	[35 characters]	[200 characters]	date
Description of equipment/describe infrastructure costs			[350 characters]		

SECTION C — ON THE SPOT CONTROLS				
(completed by the RA)				
Project reference:	Type of on the spot control	Dates of on the spot control:		Date of final report:
		from	to	
[MS/...]	[drop box: operational — financial]	[Date]	[date]	[date]
A: Total Union contribution controlled:		B: Amount of error detected in Union contribution:		% of error detected
[Euro]		[Euro]		% (generated: B/A)
Case reported Irregularity Management System?				Yes/No
Comments (optional) e.g. types of irregularities and corrective measures [2 500 characters]				

SECTION D: DATA SUMMARY		
Table FUND Financial Year N		
Specific objectives	Total Union contribution paid in financial year N	%
1.1: National Objective ...	[generated]	[generated]/Sp Ob
1.2: National Objective ...	[generated]	[generated] Sp Ob
n.n: National Objective	[generated]	[generated]/Sp Ob
Subtotal of National Objectives	Total generated	[generated]/Total Sp Ob
SA1: Specific Action	[generated]	[generated]
SAn. Specific Actions	[generated]	[generated]
Total SO1: ...	Total generated	[Sp Ob/TOTAL]
2.1:	[generated]	[generated]/Sp Ob
Subtotal of National Objectives	Total generated	[generated]
Total SOn:	Total generated	[generated]

SECTION D: DATA SUMMARY		
Table FUND Financial Year N		
Specific objectives	Total Union contribution paid in financial year N	%
Pledges	[generated]	[generated]
Other pledges	[generated]	[generated]
Support	[generated]	[generated]
Schemes	[generated]	[generated]
Total Special cases	Total generated	[generated]
Technical assistance	Total generated	[generated]
Total Union contribution paid in year N for the national programme (EUR)	Total generated	
% of specific objective allocation		[generated]
% of specific objective n/basic allocation		[generated]

ACCOUNT DECLARATION OF PAYMENTS MADE (UNION CONTRIBUTION ONLY) FOR [MEMBER STATE] IN FINANCIAL YEAR N FOR THE NATIONAL PROGRAMME			
Project reference number	Total Union contribution paid in financial year N (in EUR)	Is there a final payment in financial year N? Y/N	If this project was not accepted in any previous annual account submissions
[generated]	[generated]	[generated]	[generate years]
[generated]	[generated]	[generated]	[generate years]
[generated]	[generated]	[generated]	[generate years]
[generated]	[generated]	[generated]	[generate years]
[generated]	[generated]	[generated]	[generate years]
Sum of total Union contribution paid in year N (EUR) on projects	[Total generated]		
Total Union contribution paid in year N on TA (EUR)	[generated]		
A: Total Union contribution paid in year N for the national programme (EUR)	[Total generated][a]		
B: If applicable — Member State financial corrections	[+/- manual][b]		
C: Payment requested	[generated]		

Member State financial corrections description

[2 000 characters]

ANNEX II

MANAGEMENT DECLARATION

Based on my own judgment and on all information available to me, including the results from all controls performed by or under the responsibility of the Responsible Authority (administrative, financial and operational on-the spot controls) in relation to the Union expenditure of the financial year [yyyy] and taking into account my obligations under Regulation (EU) No 514/2014, I declare that:

- the information in the accounts is properly presented, complete and accurate;
- the Union expenditure was used for its intended purpose in line with the national programme and in accordance with the principle of sound financial management;
- the management and control system put in place for the national programme has functioned effectively during the financial year in reference and has given the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law.

I confirm that any irregularity identified in final audit or control reports in reference to the financial year has been appropriately treated and that, where necessary, adequate follow-up was given to those reports.

The assurance is, however, subject to the following reservations: (up to 5 reservations may be added).

1	[500 characters]
2	[500 characters]
3	[500 characters]
4	[500 characters]
5	[500 characters]

Furthermore, I confirm that I am not aware of any undisclosed matter which could be damaging to the financial interest of the Union.

Name of Official: [50 characters]

Title, Organisation: [90 characters]

Submission date: [date]

(Signature = validation and date of submission to the Commission)

One document may be attached to describe the remedial action plan and timetable for any reservations made.

ANNEX III

ANNUAL SUMMARY OF FINAL AUDIT REPORTS AND of CONTROLS CARRIED OUT

A. FINAL AUDIT REPORT SUMMARIES

Auditing body:	<i>Drop box: AA, COM, ECOA, MSCOA, other</i>		Year of audit	<i>[year]</i>
Audit reference	<i>[25 characters]</i>	Type of audit	<i>[drop menu: System: financial, re-performance or other]</i>	
Scope of audit	<i>[90 characters]</i>			
Overall summary of very important and critical findings, together with recommendations to the Responsible Authority.	<i>[900 characters]</i>			
Overall audit conclusion, including identification of problems with a systemic character	<i>[500 characters]</i>			
Estimated financial and operational impact of the weaknesses identified	<i>[500 characters]</i>			
Corrective measures for the functioning of the system (action plan)	<i>[900 characters]</i>			
State of implementation of corrective measures (including outstanding issues from audits previously submitted)	<i>Drop box: planned, in progress, implemented in full</i>			
If applicable amount of financial correction made or planned	<i>Amount Euro</i>			

B: SUMMARY OF THE ADMINISTRATIVE CONTROLS CARRIED OUT DURING FINANCIAL YEAR N

Provide:

- A summary of the control strategy adopted e.g. by type of Union expenditure, type of mode (executing and awarding mode);
- A description of the main results and of the type of errors detected;
- Conclusions drawn from these controls and, consequently, the corrective measures adopted or planned regarding the functioning of the system.

[2 500 characters]

C: SUMMARY OF THE ON-THE-SPOT CONTROLS CARRIED OUT DURING FINANCIAL YEAR N

Provide:

- A summary of the control strategy adopted e.g. by type of Union expenditure, type of mode (executing and awarding mode);
- A description of the main results and of the type of errors detected; and

- Conclusions drawn from these controls and, consequently, the corrective measures adopted or planned regarding the functioning of the system.

[2 500 characters]

List of financial on-the-spot controls carried out in financial year N					
Financial year	Project reference	Total Union contribution controlled (EUR)	Total Union contribution affected by error (%)	Union contribution recovered	Union contribution to be recovered (EUR)
generated	generated	generated	generated	Manual	Manual
generated	generated	generated	generated	Manual	Manual
Total		Total generated	Total generated	Total generated	Total generated

Summary of operational on-the-spot controls carried out in financial year N				
Total number of on-the-spot Operational controls in financial year (a)	Number of projects not finalised at the start of the financial year (b)	Number of projects started in the financial year (c)	Total number of projects being implemented during the financial year (d = b + c)	% of operational on the spot controls (a/d)
generated	generated	generated	generated	generated

Overall summary of financial on-the-spot controls					
Financial Year	Total Union contributions controlled by financial controls (a)	Total Amount of error detected in Union contribution (b)	% of error detected (c = b/a)	Cumulated Union contribution declared for the projects finalised (d)	% of financial on-the-spot controls carried out (e = a/d)
2014	generated	generated	generated	Generated	generate
2015	generated	generated	generated	Generated	generate
Total	Total generated	Total generated	Total generated	Total generated	Total generated

ANNEX IV

OPINIONS OF THE AUDIT AUTHORITY

Please provide a brief description of the Audit Strategy, including the sampling methodology which enables the Audit Authority to draw valid conclusions on the whole population

[2 500 characters]

A: AUDIT OPINION ON THE ANNUAL ACCOUNTS

To the European Commission, Directorate-General for Home Affairs

I, the undersigned, representing the [name of the authority], Audit Authority for the Asylum, Migration and Integration Fund/Internal Security Fund in [Member State] have examined the functioning of the management and control systems of the [AMIF/ISF] as well as the documents and information drawn-up by the Responsible Authority under Article 44 of Regulation (EU) No 514/2014 and Article 59(5) of Regulation (EU, Euratom) No 966/2012 that serve as the request for payment of the annual balance for the financial year N in order to issue an audit opinion in accordance with Article 29 of Regulation (EU) No 514/2014 and Article 59(5) of Regulation (EU, Euratom) No 966/2012. I have reached the following conclusions here-below.

A: OPINION: UNQUALIFIED, QUALIFIED OR ADVERSE
(select 1 opinion)**Unqualified opinion on the validation of the accounts**

Based on the examination referred to above, it is my opinion that the accounts for financial year N give a true and fair view and the Union expenditure for which reimbursement has been requested from the Commission is legal and regular.

Qualified opinion on the validation of the accounts

Based on the examination referred to above, it is my opinion that the accounts for financial year N give a true and fair view and the Union expenditure for which reimbursement has been requested from the Commission is legal and regular, except with regard to the following points:

A	[500 characters]
B	[500 characters]
C	[500 characters]
D	[500 characters]
E	[500 characters]

Therefore I estimate the impact of the qualification(s) is [limited]/[significant]. This impact corresponds to [amount in EUR] and [%] of the total Union contribution declared.

Adverse opinion on the validation of the accounts

Based on the examination referred to above, it is my opinion that the accounts for financial year N do not give a true and fair view and the Union expenditure for which reimbursement has been requested from the Commission is not legal and regular.

This adverse opinion is based on:

[900 characters]

B. OPINION ON THE FUNCTIONING OF THE MANAGEMENT AND CONTROL SYSTEMS

Scope of the examination

The examination in respect of this programme was carried out in accordance with my audit strategy in respect of this national programme and taking into account internationally accepted auditing standards, with reference to the financial year N, and reported in the audit report [include reference — do not attach].

B: OPINION: UNQUALIFIED, QUALIFIED OR ADVERSE (select 1 opinion)

Unqualified opinion

Based on the examination referred to above and with regard to the programme, I have reasonable assurance that the management and control systems put in place function properly.

Qualified opinion

Based on the examination referred to above and with regard to the programme, I have reasonable assurance that the management and control systems put in place function properly except in the following respect(s):

A	[500 characters]
B	[500 characters]
C	[500 characters]
D	[500 characters]
E	[500 characters]

In case the management and control systems are affected, indicate the body or bodies and the aspect(s) of their systems that did not comply with requirements and did not operate effectively.

My reasons for considering that this (these) aspect(s) of the systems did not comply with the requirements or did not operate effectively are as follows:

A	[500 characters]
B	[500 characters]
C	[500 characters]
D	[500 characters]
E	[500 characters]

Therefore I estimate the impact of the qualification(s) is [limited]/[significant]. This impact corresponds to [amount in EUR] and [%] of the total Union expenditure declared.

Adverse opinion

Based on the examination referred to above and with regard to the programme, I do not have reasonable assurance that the management and control systems put in place comply with the requirements of Articles 21, 24 and 27 of Regulation (EU) No 514/2014 and function properly.

This adverse opinion is based on:

[900 characters]

My reasons for considering that this (these) aspect(s) of the systems did not comply with the requirements or did not operate effectively are as follows:

[900 characters]

Therefore I estimate the impact of the qualification(s) is [limited]/[significant]. This impact corresponds to [amount in EUR] and [%] of the total Union contribution declared.

The Audit Authority may also include emphasis of subject matter, not affecting their opinion, as established by internationally accepted auditing standards. A disclaimer of opinion can be foreseen in exceptional cases. These exceptional cases should be related to unforeseeable, external factors outside the remit of the Audit Authority.

[500 characters]

C. VALIDATION OF THE MANAGEMENT DECLARATION OF THE RESPONSIBLE AUTHORITY

As an overall opinion, based on the examinations referred to above points A and B it is my opinion that the audit work carried out: [select one]

Does not put in doubt the assertions made in the management declaration.

OR

Puts in doubt the assertions made in the management declaration for the following aspects:

A	[500 characters]
B	[500 characters]
C	[500 characters]
D	[500 characters]
E	[500 characters]

Date of validation

[date]

Full name and authority
(By validating and sending this it is deemed signed.)

[90 characters]