1. TITOLO 1

**Annex 2 – Extraction tables from the eMS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | Type of risk 1 | Type of risk 1 | Type of risk 2 | Type of risk 2 | Type of risk 3 | Type of risk 4 | Type of risk 4 | Type of risk 4 | Type of risk 4 | Control risk | Control risk | Control risk | Control risk |
| Period start | Period end | Report number | Partner number | Legal status | Type of partner | Project number | VAT number/ other National identifying number | Partner’s Total eligible budget | Partner’s External exp. and services | Partner’s equipment | Infrastr. and works | Total of External + equipment + works | Irregularities detected by AA or any other body | Total certified expenditures (by FLC) | Total deducted expenditures (by FLC) | % of deducted expenditures |
| DD.MM.YYYY  From PPR | DD/MM/YYYY From PPR | No. xx.xx  From PPR | No. x  From From PPR | Private/ Public from AF | From drop-down menu from AF | ITALME-No. from PPR | No. from AF | € from AF | € from AF or € from PPR | € from AF  or € from PPR | € from AF  or € from PPR | € calculated (on the extracted data) | Y/N when overview table includes amount recovered / withdrawn by CA | € from PPR | € from PPR | % calculated (on the extracted data) |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Risk with high amounts** | **Increased risk from previous on-the-spot verifications** | **Percentage** | **Low risk operation** | **Increased sample** |
| Percentage of total expenditures if > 40% (or 20% for early stage)  Total certified expenditures/Partner’s total budget | Economic value (amount) of irregular expenditures detected in previous on-the-spot verification (Amount extracted or entered manually, on the basis of controller’s check list of previous on-the-spot verifications) | Percentage of  Irregular expenditures detected in previous on-the-spot verification/Total certified expenditures | If only intangible activities certified or if on-the-spot was performed without finding in the previous sampling, report to be excluded. (After sampling check with JS officer in charge, and according to last on-the-spot sampling, entered manually, Y= include report, N= exclude report) | Project partners never subject to on-the-spot  (Entered manually i.e. Y = include report, N = exclude report) |
| % calculated (on the extracted data) | € from the FLC on-the-spot check-list | % calculated (on the extracted data) | Y/N | Y/N |