

## **DOE EAGF - How to report negative amounts?**

The budget item to be used for FY2023 and FY2024 for the declaration of negative amounts only relating to exceptional adjustment aid as per R.2022/467 is:

**620000000000001 Exceptional adjustment aid - only negative amounts - R.1308/2013, Art.219(1); R.2022/467**

There are no data requirements defined for budget sub-item 620000000000001 in the X-table guidelines for FY2023 and FY2024.

Amounts can only be declared via T104 and must also be included in the annual accounts.

However, please note that the Commission could request detailed records for this budget sub-item in the context of a relevant audit enquiry if necessary.

P.S. MS should consult the latest revision of the budget nomenclature for each FY on the existing 62 “negative amounts only” sub-item for previous exceptional aid to be used for the declaration of negative amounts relating to specific exceptional aid.

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