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► **C1** COMMISSION REGULATION (EC) No 1828/2006

of 8 December 2006

setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund ◀

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▼B▼C1**COMMISSION REGULATION (EC) No 1828/2006****of 8 December 2006****setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 ⁽¹⁾, and in particular Article 37(1)(d), the third paragraph of Article 44, Articles 59(6), 60(b) and 66(3), Article 67(2)(c), Articles 69(1), 70(3), 71(5), 72(2), 74(2) and 76(4) and the second subparagraph of Article 99 (5) thereof,

Having regard to Regulation (EC) No 1080/2006 of the European Parliament and of the Council of 5 July 2006 on the European Regional Development Fund and repealing Regulation (EC) No 1783/1999 ⁽²⁾, and in particular the second subparagraph of Article 7(2) and the second paragraph of Article 13 thereof,

Whereas:

- (1) Regulation (EC) No 1083/2006 replaces Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds ⁽³⁾, and Regulation (EC) No 1080/2006 replaces Regulation (EC) No 1783/1999 of the European Parliament and of the Council of 12 July 1999 on the European Regional Development Fund ⁽⁴⁾, both Regulations taking into account new developments in the field of Structural Funds. It is therefore appropriate also to lay down new provisions implementing Regulations (EC) No 1080/2006 and (EC) No 1083/2006.

⁽¹⁾ OJ L 210, 31.7.2006, p. 25.

⁽²⁾ OJ L 210, 31.7.2006, p. 1.

⁽³⁾ OJ L 161, 26.6.1999, p. 1. Regulation as last amended by Regulation (EC) No 173/2005 (OJ L 29, 2.2.2005, p. 3).

⁽⁴⁾ OJ L 213, 13.8.1999, p. 1.

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- (2) Experience has shown that citizens of the European Union are insufficiently aware of the role played by the Community in funding programmes aimed at reinforcing economic competitiveness, creating jobs and strengthening internal cohesion. It is therefore appropriate to provide for the preparation of a communication plan which identifies in detail the information and publicity measures necessary to bridge this communication and information gap. For the same purpose, it is also necessary to identify the responsibilities and the roles that should be played by each of the actors involved.
- (3) In order to guarantee that information on possible funding opportunities is disseminated widely to all interested parties and for the sake of transparency, the minimum content of the information measures needed to inform potential beneficiaries about the financing opportunities offered jointly by the Community and the Member States through the Funds should be set out, including an obligation to publicise the steps that a potential beneficiary should take to submit an application for funding and the selection criteria that will be used.
- (4) In order to enhance transparency regarding use of the Funds, the list of beneficiaries, the names of the operations and the amount of public funding allocated to operations should be published, electronically or otherwise.
- (5) In order to ensure a better implementation of the information measures and to allow a better exchange of information between the Member States and the Commission on the information and publicity strategies and results, contact persons responsible for the information and publicity measures should be designated and should participate in appropriate Community networks.
- (6) For the purposes of Articles 37 and 67 of Regulation (EC) No 1083/2006, it is necessary to lay down detailed rules and categories to allow the Member States to submit to the Commission uniform information on the programmed use of the Funds, as well as information on the cumulative allocation of the Funds by categories throughout the life of a programme, and to enable the Commission to inform the other Institutions and the citizens of the European Union in an appropriate manner about the use of the Funds, including the achievement of the targets set out in Article 9(3) of Regulation (EC) No 1083/2006.
- (7) With regard to Article 60 of Regulation (EC) No 1083/2006 and in the light of the experience gained, it is necessary to lay down the obligations which the managing authorities should have with regard to beneficiaries in the phase leading to the selection and approval of the operations to be funded, with regard to the aspects which the verifications of the expenditure declared by the beneficiary should cover, including administrative verifications of the applications for reimbursement, and on-the-spot verifications of individual operations and with regard to the conditions to be observed when on-the-spot verifications are carried out on a sample basis.

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- (8) It is also necessary to set out in detail the information which should be included in the accounting records of operations and the information to be kept as data on implementation which the managing authorities should record, store and send to the Commission upon request.
- (9) In order to ensure that expenditure under operational programmes can be properly audited, it is necessary to set out the criteria with which an audit trail should comply so as to be considered adequate.
- (10) The audit of operations is carried out under the responsibility of the audit authority. To ensure that the scope and effectiveness of those audits are adequate and that they are carried out according to the same standards in all Member States, it is necessary to set out the conditions which those audits should fulfil.
- (11) Experience has shown that it is necessary to set out in detail the basis for the sampling of operations to be audited, which the audit authority should observe in establishing or approving the sampling method, including certain technical criteria to be used for a random statistical sample and factors to be taken into account for a complementary sample.
- (12) In order to simplify and harmonise standards for the preparation and presentation of the audit strategy, the annual control report and the closure declarations for which the audit authority is responsible pursuant to Article 62 of Regulation (EC) No 1083/2006, it is necessary to make detailed provision about their content and specify the nature and quality of the information on which they rely.
- (13) In order to ensure the most effective application of Article 90 of Regulation (EC) No 1083/2006 with regard to the availability of documents and the right of the Court of Auditors and the Commission to have access to all supporting documents regarding expenditure and audits, managing authorities should ensure that information on the identity and location of the bodies holding the supporting documents is readily available and those documents should be readily supplied to a minimum list of persons and bodies. For the same purpose, it is necessary to set out which data carriers can be considered as commonly accepted for the purpose of keeping such documents. To this end, the national authorities should lay down the procedures necessary to ensure that the documents kept are in conformity with the originals, when this is relevant, and can be relied on for audit purposes.
- (14) In order to harmonise standards for the certification of expenditure and for the preparation of applications for payments, the content of such certificates and applications should be laid down and the nature and quality of the information on which they rely specified. Detailed procedures should be set out for keeping, in accordance with Article 61(f) of Regulation (EC) No 1083/2006, an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation and for informing the Commission accordingly.

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- (15) Pursuant to Article 71 of Regulation (EC) No 1083/2006, the Member States are, before the submission of the first interim application for payment or at least within twelve months of the approval of each operational programme, to submit to the Commission a description of the management and control systems, a report setting out the results of an assessment of the systems set up and an opinion on their compliance with the provisions of that Regulation on management and control systems. Since those documents are among the principal elements on which the Commission relies, in the context of the shared management of the Community budget, to satisfy itself that the financial assistance concerned is used by the Member States in accordance with the applicable rules and principles necessary for protecting the Community's financial interests, it is necessary to set out in detail the information that such documents should contain and the basis for the assessment and the opinion.
- (16) Operational programmes funded under the European territorial cooperation objective referred to in Article 3 of Regulation (EC) No 1083/2006 are presented by two or more Member States and have specific features, which are laid down in Regulation (EC) No 1080/2006. It is therefore appropriate to set out the specific information which the description of the management and control system for those programmes should contain.
- (17) Article 74 of Regulation (EC) No 1083/2006 provides, *inter alia*, that for operational programmes for which the total eligible public expenditure does not exceed EUR 750 million and for which the level of Community co-financing does not exceed 40 % of the total public expenditure, a Member State may choose to rely more on national bodies and rules for carrying out certain functions related to the control and audit requirements. It is therefore necessary to set out which verifications, which audits of operations and which obligations can be carried out and executed according to national rules and by national bodies.
- (18) As part of their management and control obligations Member States are required to report and monitor irregularities. Detailed rules to implement that requirement were laid down in Commission Regulation (EC) No 1681/94 of 11 July 1994 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the structural policies and the organisation of an information system in this field⁽¹⁾, and Commission Regulation (EC) No 1831/94 of 26 July 1994 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the Cohesion Fund and the organisation of an information system in this field⁽²⁾. It is appropriate, for reasons of clarity and simplification, to incorporate those rules into this Regulation.

⁽¹⁾ OJ L 178, 12.7.1994, p. 43. Regulation as amended by Regulation (EC) No 2035/2005 (OJ L 328, 15.12.2005, p. 8).

⁽²⁾ OJ L 191, 27.7.1994, p. 9. Regulation as amended by Regulation (EC) No 2168/2005 (OJ L 345, 28.12.2005, p. 15).

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- (19) Provision should be made for the Commission to reimburse judicial costs when it requests a Member State to initiate or continue legal proceedings with a view to recovering amounts unduly paid following an irregularity, and for it to be supplied with information enabling it to decide on the apportionment of the loss from irrecoverable amounts pursuant to Article 70(2) of Regulation (EC) No 1083/2006. Regular contact should also be provided for between the Commission and the Member States on the subject of irregularities, for the use of the information supplied for making risk analyses and compiling reports, and for the provision of information to the relevant committees.
- (20) In order to limit the administrative burden imposed by the reporting system while safeguarding the necessary level of information, Member States should, without prejudice to the obligations arising directly from Article 61(f) of Regulation (EC) No 1083/2006, not be obliged to report irregularities involving amounts below a certain threshold unless the Commission expressly so requests.
- (21) In the light of Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data ⁽¹⁾ and Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data ⁽²⁾, it is necessary to provide, in relation to the information and publicity measures and the audit work pursuant to this Regulation, that the Commission and the Member States should prevent any unauthorised disclosure of or access to personal data, and to specify the purpose for which the Commission and the Member States can process such data.
- (22) For reasons of legal certainty and of equal treatment of all Member States, it is necessary to fix the rate applicable to the financial correction which the Commission may make when a Member State does not comply with its obligation to maintain in all the regions concerned during the programming period an agreed target level of public or equivalent structural expenditure. For reasons of simplification and proportionality, no financial correction should be applied if the difference between the agreed target level and the level achieved is equal to or less than 3 % of the agreed target level (*de minimis* threshold); for the same reasons, when the difference between the two levels is higher than 3 % of the agreed target level, the rate should be calculated by subtracting that *de minimis* threshold.

⁽¹⁾ OJ L 281, 23.11.1995, p. 31. Directive as amended by Regulation (EC) No 1882/2003 (OJ L 284, 31.10.2003, p. 1).

⁽²⁾ OJ L 8, 12.1.2001, p. 1.

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- (23) The use of electronic means for the exchange of information and financial data leads to simplification, increased efficiency and transparency and to savings in time. In order to exploit these advantages fully, while preserving the security of exchanges, a common computer system should be established as well as a list of documents of common interest to the Commission and the Member States. It is therefore necessary to specify the format each document should have and to provide a detailed description of the information such documents should contain. For the same reasons, it is necessary to specify how such a computer system functions with regard to the identification of the party responsible for uploading the documents and any updates thereto.
- (24) In the framework of Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures ⁽¹⁾, taking account of the level of security and confidentiality required for the financial management of the use of the Funds, of the state of the art and of a cost-benefit analysis, it is necessary to require the use of an electronic signature.
- (25) In order to ensure the quick development and proper functioning of the common computer system, the cost of its development should be financed by the budget of European Communities pursuant to Article 45 of Regulation (EC) No 1083/2006, and the costs of the interface with national, regional, and local computer systems should be eligible for a financial contribution from the funds pursuant to Article 46 of the same Regulation.
- (26) Building on the experience of the 2000-2006 programming period, it is necessary to set out in detail the conditions which financial engineering instruments should fulfil to be funded under an operational programme, it being understood that contributions to financial engineering instruments from the operational programme and other public sources, as well as the investments made by financial engineering instruments in individual enterprises, are subject to the rules on State aid including the Community Guidelines on State aid to promote risk capital investments in small and medium- sized enterprises ⁽²⁾.
- (27) It is necessary to adopt the list of criteria to be used for identifying the areas where expenditure on housing can be eligible for a contribution from the European Regional Development Fund pursuant to Article 7(2) of Regulation (EC) No 1080/2006 and the list of eligible interventions. Given the diversity of the situations prevailing in the Member States concerned, it is appropriate to establish a list of criteria for identifying the areas experiencing or threatened by physical deterioration and social exclusion where investment in housing may be eligible for co-financing. It is also appropriate to set out that, in the case of multi-family housing or housing designated for low-income households or people with special needs, the interventions eligible for co-financing should be those aimed at renovating the common parts of multi-family residential buildings or at delivering modern social housing of good quality through investing in the renovation and change of use of existing buildings owned by public authorities or non-profit operators.

⁽¹⁾ OJ L 13, 19.1.2000, p. 12.

⁽²⁾ OJ C 194, 18.8.2006, p. 2.

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- (28) Article 56(4) of Regulation (EC) No 1083/2006 provides that rules on the eligibility of expenditure are to be laid down at national level, subject to the exceptions provided in the specific regulations for each Fund. With regard to Article 13 of Regulation (EC) No 1080/2006, common rules on the eligibility of expenditure should be laid down which are applicable to operational programmes under the European territorial cooperation objective in order to ensure consistency between the rules applicable to projects implemented in different Member States. Building upon experience with similar programmes in the programming period 2000-2006, it is appropriate to lay down common rules for the categories of expenditure for which national rules are most likely to differ. In order to reduce the administrative burden on beneficiaries and programme authorities, flat rates for overheads should under certain conditions be eligible.
- (29) Regulations (EC) No 1681/94 and (EC) No 1831/94 as well as Commission Regulations (EC) No 1159/2000 of 30 May 2000 on information and publicity measures to be carried out by the Member States concerning assistance from the Structural Funds ⁽¹⁾, (EC) No 1685/2000 of 28 July 2000 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards eligibility of expenditure of operations co-financed by the Structural Funds ⁽²⁾, (EC) No 438/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the management and control systems for assistance granted under the Structural Funds ⁽³⁾, (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds ⁽⁴⁾, (EC) No 1386/2002 of 29 July 2002 laying down detailed rules for the implementation of Council Regulation (EC) No 1164/94 as regards the management and control systems for assistance granted from the Cohesion Fund and the procedure for making financial corrections ⁽⁵⁾, (EC) No 16/2003 of 6 January 2003 laying down special detailed rules for implementing Council Regulation (EC) No 1164/94 as regards eligibility of expenditure in the context of measures part-financed by the Cohesion Fund ⁽⁶⁾ and (EC) No 621/2004 of 1 April 2004 laying down rules for implementing Council Regulation (EC) No 1164/94 as regards information and publicity measures concerning the activities of the Cohesion Fund ⁽⁷⁾ should be repealed.

⁽¹⁾ OJ L 130, 31.5.2000, p. 30.

⁽²⁾ OJ L 193, 29.7.2000, p. 39. Regulation as last amended by Regulation (EC) No 448/2004 (OJ L 72, 11.3.2004, p. 66).

⁽³⁾ OJ L 63, 3.3.2001, p. 21. Regulation as amended by Regulation (EC) No 2355/2002 (OJ L 351, 28.12.2002, p. 42).

⁽⁴⁾ OJ L 64, 6.3.2001, p. 13.

⁽⁵⁾ OJ L 201, 31.7.2002, p. 5.

⁽⁶⁾ OJ L 2, 7.1.2003, p. 7.

⁽⁷⁾ OJ L 98, 2.4.2004, p. 22.

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- (30) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee of the Funds,

HAS ADOPTED THIS REGULATION:

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▼ C1**CHAPTER I**
INTRODUCTION*Article 1***Subject matter**

This Regulation lays down rules for the implementation of Regulation (EC) No 1083/2006 and Regulation (EC) No 1080/2006 as regards the following:

- (a) information and publicity;
- (b) information on use of the Funds;
- (c) management and control systems;
- (d) irregularities;
- (e) personal data;
- (f) financial corrections for non-respect of additionality;
- (g) electronic exchange of data;
- (h) financial engineering instruments;
- (i) eligibility of housing;
- (j) eligibility of operational programmes for the European territorial cooperation objective as referred to in Article 3(2)(c) of Regulation (EC) No 1083/2006.

CHAPTER II**PROVISIONS IMPLEMENTING REGULATION (EC) No 1083/2006**

Section 1

Information and publicity*Article 2***Preparation of the communication plan**

1. A communication plan, as well as any major amendments to it, shall be drawn up by the managing authority for the operational programme for which it is responsible or by the Member State to cover several or all operational programmes co-financed by the European Regional Development Fund (ERDF), the European Social Fund (ESF) or the Cohesion Fund.

2. The communication plan shall include at least the following:

- (a) the aims and target groups;

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- (b) the strategy and content of the information and publicity measures to be taken by the Member State or the managing authority, aimed at potential beneficiaries, beneficiaries and the public, having regard to the added value of Community assistance at national, regional and local level;
- (c) the indicative budget for implementation of the plan;
- (d) the administrative departments or bodies responsible for implementation of the information and publicity measures;
- (e) an indication of how the information and publicity measures are to be evaluated in terms of visibility and awareness of operational programmes and of the role played by the Community.

*Article 3***Examination of compatibility of the communication plan**

The Member State or the managing authority shall submit the communication plan to the Commission within four months of the date of adoption of the operational programme or, where the communication plan covers two or more operational programmes, of the date of adoption of the last of these operational programmes.

In the absence of observations made by the Commission within two months of receipt of the communication plan, the plan shall be deemed to comply with Article 2(2).

If the Commission sends observations within two months of receipt of the communication plan, the Member State or the managing authority shall within two months send a revised communication plan to the Commission.

In the absence of further observations by the Commission within two months of submission of a revised communication plan, it shall be considered that the communication plan may be implemented.

The Member State or the managing authority shall commence the information and publicity activities provided for in Articles 5, 6 and 7, where relevant, even in the absence of the final version of the communication plan.

*Article 4***Implementation and monitoring of the communication plan**

1. The managing authority shall inform the monitoring committee for each operational programme of the following:

- (a) the communication plan and progress in its implementation;
- (b) information and publicity measures carried out;
- (c) the means of communication used.

The managing authority shall provide the monitoring committee with examples of such measures.

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2. The annual reports and the final report on implementation of an operational programme, referred to in Article 67 of Regulation (EC) No 1083/2006, shall include:

- (a) examples of information and publicity measures for the operational programme carried out when implementing the communication plan;
- (b) the arrangements for the information and publicity measures referred to in Article 7(2)(d) including, where applicable, the electronic address at which such data may be found;
- (c) the content of any major amendments to the communication plan.

The annual implementation report for the year 2010 and the final implementation report shall contain a chapter assessing the results of the information and publicity measures in terms of visibility and awareness of operational programmes and of the role played by the Community, as provided for in Article 2(2)(e).

3. The means used for implementing, monitoring and evaluating the communication plan shall be proportional to the information and publicity measures identified in the communication plan.

Article 5

Information measures for potential beneficiaries

1. The managing authority shall, in accordance with the communication plan, ensure that the operational programme is disseminated widely, with details of the financial contributions from the Funds concerned, and that it is made available to all interested parties.

It shall in addition ensure that information on the financing opportunities offered by joint assistance from the Community and the Member State through the operational programme is disseminated as widely as possible.

2. The managing authority shall provide potential beneficiaries with clear and detailed information on at least the following:

- (a) the conditions of eligibility to be met in order to qualify for financing under an operational programme;
- (b) a description of the procedures for examining applications for funding and of the time periods involved;
- (c) the criteria for selecting the operations to be financed;
- (d) the contacts at national, regional or local level who can provide information on the operational programmes.

In addition, the managing authority shall inform potential beneficiaries of the publication provided for in Article 7(2)(d).

3. The managing authority shall involve in information and publicity measures, in accordance with national laws and practices, at least one of the following bodies that can widely disseminate the information listed in paragraph 2:

- (a) national, regional and local authorities and development agencies;

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- (b) trade and professional associations;
- (c) economic and social partners;
- (d) non-governmental organisations;
- (e) organisations representing business;
- (f) information centres on Europe as well as Commission representations in the Member States;
- (g) educational institutions.

*Article 6***Information measures for beneficiaries**

The managing authority shall inform beneficiaries that acceptance of funding is also an acceptance of their inclusion in the list of beneficiaries published in accordance with Article 7(2)(d).

*Article 7***Responsibilities of the managing authority relating to information and publicity measures for the public**

1. The managing authority shall ensure that the information and publicity measures are implemented in accordance with the communication plan and that they aim at the widest possible media coverage using various forms and methods of communication at the appropriate territorial level.
2. The managing authority shall be responsible for organising at least the following information and publicity measures:
 - (a) a major information activity publicising the launch of an operational programme, even in the absence of the final version of the communication plan;
 - (b) at least one major information activity a year, as set out in the communication plan, presenting the achievements of the operational programme(s) including, where relevant, major projects;
 - (c) flying the flag of the European Union for one week starting 9 May, in front of the premises of each managing authority;
 - (d) the publication, electronically or otherwise, of the list of beneficiaries, the names of the operations and the amount of public funding allocated to the operations.

Participants in an operation of the ESF shall not be named.

*Article 8***Responsibilities of beneficiaries relating to information and publicity measures for the public**

1. The beneficiary shall be responsible for informing the public, by means of the measures laid down in paragraphs 2, 3 and 4, about the assistance obtained from the Funds.

▼ C1

2. The beneficiary shall put up a permanent explanatory plaque that is visible and of significant size no later than six months after completion of an operation that fulfils the following conditions:

- (a) the total public contribution to the operation exceeds EUR 500 000;
- (b) the operation consists in the purchase of a physical object or in the financing of infrastructure or of construction operations.

The plaque shall state the type and name of the operation, in addition to the information referred to in Article 9. ► **M1** The information referred to in Article 9 shall take up at least 25 % of the plaque. ◀

▼ M1

Where it is not possible to place a permanent explanatory plaque on a physical object as referred to in point (b) of the first subparagraph, other appropriate measures shall be taken in order to publicise the Community contribution.

▼ C1

3. The beneficiary shall, during the implementation of the operation, put up a billboard at the site of each operation which fulfils the following conditions:

- (a) the total public contribution to the operation exceeds EUR 500 000;
- (b) the operation consists in the financing of infrastructure or of construction operations.

The information referred to in Article 9 shall take up at least 25 % of the billboard.

When the operation is completed, the billboard shall be replaced by the permanent explanatory plaque referred to in paragraph 2.

4. Where an operation receives funding under an operational programme co-financed by the ESF and, in appropriate cases, where an operation receives funding under the ERDF or the Cohesion Fund, the beneficiary shall ensure that those taking part in the operation have been informed of that funding.

The beneficiary shall provide clear notice to the effect that the operation being implemented has been selected under an operational programme co-financed by the ESF, the ERDF or the Cohesion Fund.

Any document, including any attendance or other certificate, concerning such an operation shall include a statement to the effect that the operational programme was co-financed by the ESF or, where appropriate, the ERDF or the Cohesion Fund.

*Article 9***Technical characteristics of information and publicity measures for the operation****▼ M1**

All information and publicity measures provided by managing authorities or beneficiaries and aimed at beneficiaries, potential beneficiaries and the public shall include the following:

▼ C1

- (a) the emblem of the European Union, in accordance with the graphic standards set out in Annex I, and reference to the European Union;

▼ C1

- (b) reference to the Fund concerned:
- (i) for the ERDF: ‘European Regional Development Fund’;
 - (ii) for the Cohesion Fund: ‘Cohesion Fund’;
 - (iii) for the ESF: ‘European Social Fund’;
- (c) a statement chosen by the managing authority, highlighting the added value of the intervention of the Community, and preferably ‘Investing in your future’.

For small promotional objects, points (b) and (c) shall not apply.

▼ M1

Where an information or publicity measure promotes several operations co-financed by more than one Fund, the reference provided for in point (b) of the first paragraph shall not be required.

▼ C1*Article 10***Network and exchange of experience**

1. Each managing authority shall designate the contact persons to be responsible for information and publicity and shall inform the Commission accordingly. In addition, Member States may designate a single contact person for all operational programmes.
2. Community networks comprising the persons designated under paragraph 1 may be set up to ensure exchanges of good practice, including the results of implementation of the communication plan, and exchanges of experience in implementing the information and publicity measures under this Section.
3. Exchanges of experience in the field of information and publicity may be supported through technical assistance pursuant to Article 45 of Regulation (EC) No 1083/2006.

Section 2

Information on use of the Funds*Article 11***Indicative breakdown of use of the Funds**

1. Member States shall submit to the Commission the indicative breakdown by category of the programmed use of the Funds at operational programme level, as referred to in Article 37(1)(d) of Regulation (EC) No 1083/2006 and Article 12(5) of Regulation (EC) No 1080/2006, in accordance with Parts A and B of Annex II to this Regulation.
2. The annual and final implementation reports referred to in Article 67 of Regulation (EC) No 1083/2006 shall contain updated information at operational programme level on the cumulative allocation of the Funds by categories, as from the start of the operational programme, to the operations selected under the operational programme, presented for each combination of codes, in accordance with Parts A and C of Annex II to this Regulation.

▼ C1

3. The data provided by Member States pursuant to paragraphs 1 and 2 shall be used by the Commission only for information purposes.

Section 3

*Management and control systems**Article 12***Intermediate bodies**

Where one or more of the tasks of a managing authority or certifying authority are performed by an intermediate body, the relevant arrangements shall be formally recorded in writing.

The provisions of this Regulation concerning the managing authority and certifying authority shall apply to the intermediate body.

Article 13► **M1** **Managing authority and controllers** ◀

1. For the purposes of the selection and approval of operations pursuant to Article 60(a) of Regulation (EC) No 1083/2006, the managing authority shall ensure that beneficiaries are informed of the specific conditions concerning the products or services to be delivered under the operation, the financing plan, the time-limit for execution and the financial and other information to be kept and communicated.

It shall satisfy itself that the beneficiary has the capacity to fulfil these conditions before the approval decision is taken.

2. ► **M1** The verifications to be carried out by the managing authority pursuant to Article 60(b) of Regulation (EC) No 1083/2006, or by the relevant controllers designated by Member States in the case of the European territorial cooperation objective programmes pursuant to Article 16 of Regulation (EC) No 1080/2006, shall cover, as appropriate, administrative, financial, technical and physical aspects of operations. ◀

Verifications shall ensure that the expenditure declared is real, that the products or services have been delivered in accordance with the approval decision, that the applications for reimbursement by the beneficiary are correct and that the operations and expenditure comply with Community and national rules. They shall include procedures to avoid double-financing of expenditure with other Community or national schemes and with other programming periods.

Verifications shall include the following procedures:

- (a) administrative verifications in respect of each application for reimbursement by beneficiaries;
- (b) on-the-spot verifications of individual operations.

▼ M1

3. Where on-the-spot verifications pursuant to point (b) of the third subparagraph of paragraph 2 are carried out on a sample basis for an operational programme, the managing authority, or the relevant controllers in the case of European territorial cooperation objective programmes, shall keep records describing and justifying the sampling method and identifying the operations or transactions selected for verification.

▼ M1

The managing authority, or the relevant controllers in the case of European territorial cooperation objective programmes, shall determine the size of the sample in order to achieve reasonable assurance as to the legality and regularity of the underlying transactions, having regard to the level of risk identified by the managing authority, or the relevant controllers as appropriate, for the type of beneficiaries and operations concerned. The managing authorities or the relevant controllers shall review the sampling method each year.

4. The managing authority, or the relevant controllers in the case of European territorial cooperation objective programmes, shall establish written standards and procedures for the verifications carried out pursuant to paragraph 2 and shall keep records for each verification, stating the work performed, the date and the results of the verification, and the measures taken in respect of irregularities detected.

▼ C1

5. Where the managing authority is also a beneficiary under the operational programme, arrangements for the verifications referred to in paragraphs 2, 3 and 4 shall ensure adequate separation of functions in accordance with Article 58(b) of Regulation (EC) No 1083/2006.

*Article 14***Accounting records**

1. The accounting records of operations and the data on implementation referred to in Article 60(c) of Regulation (EC) No 1083/2006 shall include the information set out in Annex III to this Regulation.

The managing, certifying and audit authorities and the bodies referred to in Article 62(3) of Regulation (EC) No 1083/2006 shall have access to that information.

2. At the written request of the Commission, the Member State shall provide the Commission with the information referred to in paragraph 1 within 15 working days of receipt of the request, or any other agreed period, for the purpose of carrying out documentary and on-the-spot checks.

▼ M1

3. In the accounting records maintained in accordance with Article 61(f) of Regulation (EC) No 1083/2006, any amount related to an irregularity reported to the Commission under Article 28 of this Regulation shall be identified by the reference number attributed to that irregularity or by any other adequate method.

▼ C1*Article 15***Audit trail**

For the purposes of Article 60(f) of Regulation (EC) No 1083/2006, an audit trail shall be considered adequate where, for the operational programme concerned, it complies with the following criteria:

- (a) it permits the aggregate amounts certified to the Commission to be reconciled with the detailed accounting records and supporting documents held by the certifying authority, managing authority, intermediate bodies and beneficiaries as regards operations co-financed under the operational programme;

▼ C1

- (b) it permits verification of payment of the public contribution to the beneficiary;
- (c) it permits verification of application of the selection criteria established by the monitoring committee for the operational programme;
- (d) it contains in respect of each operation, as appropriate, the technical specifications and financing plan, documents concerning the grant approval, documents relating to public procurement procedures, progress reports and reports on verifications and audits carried out.

*Article 16***Audits of operations**

1. The audits referred to in Article 62(1)(b) of Regulation (EC) No 1083/2006 shall be carried out each 12-month period from 1 July 2008 on a sample of operations selected by a method established or approved by the audit authority in accordance with Article 17 of this Regulation.

The audits shall be carried out on-the-spot on the basis of documentation and records held by the beneficiary.

2. The audits shall verify that the following conditions are fulfilled:

- (a) the operation meets the selection criteria for the operational programme, has been implemented in accordance with the approval decision and fulfils any applicable conditions concerning its functionality and use or the objectives to be attained;
- (b) the expenditure declared corresponds to the accounting records and supporting documents held by the beneficiary;
- (c) the expenditure declared by the beneficiary is in compliance with Community and national rules;
- (d) the public contribution has been paid to the beneficiary in accordance with Article 80 of Regulation (EC) No 1083/2006.

3. Where problems detected appear to be systemic in nature and therefore entail a risk for other operations under the operational programme, the audit authority shall ensure that further examination is carried out, including additional audits where necessary, to establish the scale of such problems. The necessary preventive and corrective action shall be taken by the relevant authorities.

4. Only expenditure falling within the scope of an audit carried out pursuant to paragraph 1 shall be counted towards the amount of expenditure audited, for the purposes of reporting in the tables in point 9 of Annex VI and point 9 of Annex VIII.

*Article 17***Sampling**

1. The sample of operations to be audited each year shall in the first instance be based on a random statistical sampling method as set out in paragraphs 2, 3 and 4. Additional operations may be selected as a complementary sample as set out in paragraphs 5 and 6.

▼ **C1**

2. The method used to select the sample and to draw conclusions from the results shall take account of internationally accepted audit standards and be documented. Having regard to the amount of expenditure, the number and type of operations and other relevant factors, the audit authority shall determine the appropriate statistical sampling method to apply. The technical parameters of the sample shall be determined in accordance with Annex IV.

3. The sample to be audited each twelve-month period shall be selected from those operations for which, during the year preceding the year in which the annual control report pursuant to Article 18(2) is communicated to the Commission, expenditure has been declared to the Commission for the operational programme or, where appropriate, for the operational programmes covered by a common management and control system. For the first 12-month period, the audit authority may decide to group the operations for which expenditure has been declared to the Commission in 2007 and 2008 as a basis for the selection of the operations to be audited.

4. The audit authority shall draw conclusions on the basis of the results of the audits relating to expenditure declared to the Commission during the year referred to in paragraph 3 and communicate them to the Commission in the annual control report.

In operational programmes for which the projected error rate is above the materiality level, the audit authority shall analyse its significance and take the necessary actions, including making appropriate recommendations, which will be communicated in the annual control report.

5. The audit authority shall regularly review the coverage provided by the random sample, having regard in particular to the need to have sufficient audit assurance for the declarations to be provided at partial and final closure for each operational programme.

It shall decide on the basis of professional judgment whether it is necessary to audit a complementary sample of additional operations in order to take account of specific risk factors identified and to guarantee for each programme sufficient coverage of different types of operation, beneficiaries, intermediate bodies and priority axes.

6. The audit authority shall draw conclusions on the basis of the results of the audits of the complementary sample and communicate them to the Commission in the annual control report.

Where the number of detected irregularities is high or where systemic irregularities have been detected, the audit authority shall analyse the significance thereof and take the necessary actions, including making appropriate recommendations, which shall be communicated in the annual control report.

The results of the audits on the complementary sample shall be analysed separately from those of the random sample. In particular, irregularities detected in the complementary sample shall not be taken into account when the error rate of the random sample is calculated.

*Article 18***Documents presented by the audit authority**

1. The audit strategy referred to in Article 62(1)(c) of Regulation (EC) No 1083/2006 shall be established in accordance with the model in Annex V to this Regulation. It shall be updated and reviewed annually and, if necessary, during the course of the year.

▼ C1

2. The annual control report and the opinion referred to in Article 62(1)(d) of Regulation (EC) No 1083/2006 shall be based on the systems audits and audits of operations carried out pursuant to Article 62(1)(a) and (b) of that Regulation in accordance with the audit strategy and shall be drawn up in accordance with the models set out in Annexes VI and VII to this Regulation.

▼ M1

For European territorial cooperation objective programmes, the annual control report and the opinion shall cover the whole of the programme and all programme expenditure eligible for a contribution from the ERDF.

▼ C1

3. The closure declaration referred to in Article 62(1)(e) of Regulation (EC) No 1083/2006 shall be based on all the audit work carried out by, or under the responsibility of, the audit authority in accordance with the audit strategy. The closure declaration and final control report shall be drawn up in accordance with the model set out in Annex VIII to this Regulation.

▼ M1

For European territorial cooperation objective programmes, the closure declaration and final control report shall cover the whole of the programme and all programme expenditure eligible for contribution from the ERDF.

▼ C1

4. If there is a limitation in the scope of examination or if the level of irregular expenditure detected does not allow the provision of an unqualified opinion for the annual opinion referred to in Article 62(1)(d) of Regulation (EC) No 1083/2006 or in the closure declaration referred to in point (e) of that Article, the audit authority shall give the reasons and estimate the scale of the problem and its financial impact.

5. In the event of partial closure of an operational programme, the declaration relating to the legality and regularity of the transactions covered by the statement of expenditure referred to in Article 88 of Regulation (EC) No 1083/2006 shall be drawn up by the audit authority in accordance with the model in Annex IX to this Regulation and submitted with the opinion referred to in Article 62(1)(d)(ii) of Regulation (EC) No 1083/2006.

*Article 19***Availability of documents**

1. For the purposes of Article 90 of Regulation (EC) No 1083/2006, the managing authority shall ensure that a record is available of the identity and location of bodies holding the supporting documents relating to expenditure and audits, which includes all documents required for an adequate audit trail.

▼ C1

2. The managing authority shall ensure that the documents referred to in paragraph 1 are made available for inspection by, and extracts or copies thereof are supplied to, persons and bodies entitled thereto, including at least authorised staff of the managing authority, certifying authority, intermediate bodies and audit authority and the bodies referred to in Article 62(3) of Regulation (EC) No 1083/2006, and authorised officials of the Community and their authorised representatives.

3. The managing authority shall keep information necessary for the purposes of evaluation and reporting, including the information referred to in Article 14, in relation to operations referred to in Article 90(2) of Regulation (EC) No 1083/2006 for the whole of the period referred to in paragraph (1)(a) of that Article.

4. The following at least shall be considered commonly accepted data carriers as referred to in Article 90 of Regulation (EC) No 1083/2006:

(a) photocopies of original documents;

(b) microfiches of original documents;

(c) electronic versions of original documents;

(d) documents existing in electronic version only.

5. The procedure for certification of conformity of documents held on commonly accepted data carriers with the original document shall be laid down by the national authorities and shall ensure that the versions held comply with national legal requirements and can be relied on for audit purposes.

6. Where documents exist in electronic version only, the computer systems used must meet accepted security standards that ensure that the documents held comply with national legal requirements and can be relied on for audit purposes.

*Article 20***Documents submitted by the certifying authority**

1. Certified statements of expenditure and payment applications referred to in Article 61(a) of Regulation (EC) No 1083/2006 shall be drawn up in the format in Annex X to this Regulation and transmitted to the Commission.

2. ►**M1** By 31 March 2010 and by 31 March of each year thereafter, the certifying authority shall send a statement to the Commission in the format set out in Annex XI, identifying for each priority axis of the operational programme: ◀

(a) the amounts withdrawn from statements of expenditure submitted during the preceding year following cancellation of all or part of the public contribution for an operation;

▼ M1

(b) the amounts recovered which have been deducted from statements of expenditure submitted during the preceding year;

▼ C1

(c) a statement of amounts to be recovered as at 31 December of the preceding year, classified by the year in which recovery orders were issued;

▼ M1

(d) a list of amounts for which it was established during the preceding year that they cannot be recovered or which are not expected to be recovered, classified by the year in which the recovery orders were issued.

For the purposes of points (a), (b) and (c) of the first subparagraph, aggregate amounts related to irregularities reported to the Commission under Article 28 shall be provided for each priority axis.

For the purposes of point (d) of the first subparagraph, any amount related to an irregularity reported to the Commission under Article 28 shall be identified by the reference number of that irregularity or by any other adequate method.

2a. For each amount referred to in point (d) of the first subparagraph of paragraph 2 the certifying authority shall indicate whether it requests the Community share to be borne by the general budget of the European Union.

If, within one year from the date of the submission of the statement, the Commission does not request information for the purposes of Article 70 (2) of Regulation (EC) No 1083/2006, inform the Member State in writing about its intention to open an enquiry in respect of that amount or request that the Member State continue the recovery procedure, the Community share shall be borne by the general budget of the European Union.

The time limit of one year shall not apply in cases of suspected or established fraud.

2b. For the purposes of the statement provided for in paragraph 2, Member States which have not adopted the euro as their currency by the date when the statement is submitted shall convert amounts in national currency into euro using the exchange rate referred to in Article 81(3) of Regulation (EC) No 1083/2006. Where the amounts relate to expenditure registered in the accounts of the certifying authority during more than one month, the exchange rate in the month during which expenditure was last registered may be used.

▼ C1

3. In order to proceed to the partial closure of an operational programme, the certifying authority shall send to the Commission a statement of expenditure referred to in Article 88 of Regulation (EC) No 1083/2006 in the format set out in Annex XIV to this Regulation.

*Article 21***Description of management and control systems**

1. The description of the management and control systems for operational programmes referred to in Article 71(1) of Regulation (EC) No 1083/2006 shall contain information on the matters referred to in Article 58 of that Regulation in respect of each operational programme, and the information set out in Articles 22, 23, and, where applicable, Article 24 of this Regulation.

▼ **C1**

That information shall be submitted in accordance with the model set out in Annex XII.

2. The description of the management and control systems of operational programmes under the European territorial cooperation objective shall be provided by the Member State on whose territory the managing authority is located.

*Article 22***Information concerning the managing authority, the certifying authority and intermediate bodies**

As regards the managing authority, the certifying authority and each intermediate body, the Member State shall provide to the Commission the following information:

- (a) a description of the tasks entrusted to them;
- (b) the organisation chart of each of them, a description of the allocation of tasks between or within their departments, and the indicative number of posts allocated;
- (c) the procedures for selecting and approving operations;
- (d) the procedures by which beneficiaries' applications for reimbursement are received, verified and validated, and in particular the rules and procedures laid down for verification purposes in Article 13, and the procedures by which payments to beneficiaries are authorised, executed and entered in the accounts;
- (e) the procedures by which statements of expenditure are drawn up, certified and submitted to the Commission;
- (f) reference to the written procedures established for the purposes of points (c), (d) and (e);
- (g) eligibility rules laid down by the Member State and applicable to the operational programme;
- (h) the system for keeping the detailed accounting records of operations and data on implementation referred to in Article 14(1), under the operational programme.

*Article 23***Information concerning the audit authority and bodies carrying out audits**

As regards the audit authority and the bodies referred to in Article 62(3) of Regulation (EC) No 1083/2006, the Member State shall provide to the Commission the following information:

- (a) a description of their respective tasks and their inter-relationship, including, where applicable, the relation with the coordination body referred to in Article 73(1) of Regulation (EC) No 1083/2006;
- (b) the organisation chart of the audit authority and of each of the bodies involved in carrying out audits concerning the operational programme, describing how their independence is ensured, the indicative number of posts allocated and the qualifications or experience required;
- (c) the procedures for monitoring the implementation of recommendations and corrective measures resulting from audit reports;

▼ C1

- (d) the procedures, where appropriate, for the supervision by the audit authority of the work of bodies involved in carrying out audits concerning the operational programme;
- (e) the procedures for the preparation of the annual control report and closure declarations.

*Article 24***Description of the management and control systems of the European territorial cooperation objective**

In addition to the information set out in Articles 21, 22 and 23, the description of the management and control system shall include the arrangements agreed between the Member States for the following purposes:

- (a) to provide the managing authority with access to all the information which it requires to discharge its responsibilities pursuant to Article 60 of Regulation (EC) No 1083/2006 and Article 15 of Regulation (EC) No 1080/2006;
- (b) to provide the certifying authority with access to all the information which it requires to discharge its responsibilities pursuant to Article 61 of Regulation (EC) No 1083/2006;
- (c) to provide the audit authority with access to all the information which it requires to discharge its responsibilities pursuant to Article 62 of Regulation (EC) No 1083/2006 and Article 14(2) of Regulation (EC) No 1080/2006;
- (d) to ensure compliance by the Member States with their obligations as regards the recovery of amounts unduly paid as set out in Article 17 (2) of Regulation (EC) No 1080/2006;
- (e) to ensure the legality and regularity of expenditure paid outside the Community and included in the statement of expenditure, where the Member States taking part in a programme avail themselves of the flexibility allowed by Article 21(3) of Regulation (EC) No 1080/2006, in order to allow the managing authority, the certifying authority and the audit authority to exercise their responsibilities as regards expenditure paid in third countries and the arrangements for recovering amounts unduly paid relating to irregularities.

*Article 25***Assessment of management and control systems**

The report referred to in Article 71(2) of Regulation (EC) No 1083/2006 shall be based on an examination of the systems description, of relevant documents concerning the systems and of the system for keeping accounting records and data on implementation of operations, and on interviews with the staff in the main bodies considered important by the audit authority or other body responsible for the report in order to complete, clarify or verify the information.

The opinion referred to in Article 71(2) of Regulation (EC) No 1083/2006 shall be drawn up in accordance with the model set out in Annex XIII to this Regulation.

▼ **C1**

Where the management and control systems concerned are essentially the same as those in place for assistance approved pursuant to Regulation (EC) No 1260/1999, account may be taken of the results of audits carried out by national and Community auditors in relation to those systems for the purpose of establishing the report and opinion pursuant to Article 71(2) of Regulation (EC) No 1083/2006.

*Article 26***Derogations concerning operational programmes referred to in Article 74 of Regulation (EC) No 1083/2006**

1. For operational programmes in respect of which a Member State has exercised the option referred to in the first subparagraph of Article 74(2) of Regulation (EC) No 1083/2006, paragraphs 2 to 5 of this Article shall apply.
2. The verifications referred to in Article 13(2) of this Regulation shall be carried out by the national body referred to in Article 74(2) of Regulation (EC) No 1083/2006.
3. The audits of operations referred to in point (b) of Article 62(1) of Regulation (EC) No 1083/2006 shall be carried out in accordance with national procedures. Articles 16 and 17 of this Regulation shall not apply.
4. Article 18(2) to (5) of this Regulation shall apply, *mutatis mutandis*, to the preparation of the documents issued by the national body referred to in Article 74(2) of Regulation (EC) No 1083/2006.
5. The annual control report and the annual opinion shall be drawn up following, as appropriate, the models set out in Annexes VI and VII to this Regulation.

The obligations laid down in Article 20(2) of this Regulation shall be carried out by the national body referred to in Article 74(2) of Regulation (EC) No 1083/2006.

The statement of expenditure shall be drawn up following the models set out in Annexes X and XIV to this Regulation.

6. The information to be included in the description of the management and control systems referred to in Articles 21(1), 22 and 23 of this Regulation shall, where applicable, include the information concerning the national bodies referred to in Article 74(2) of Regulation (EC) No 1083/2006.

Section 4

Irregularities*Article 27***Definitions**

For the purposes of this section, the following definitions shall apply:

- (a) ‘economic operator’ means any natural or legal person or other entity taking part in the implementation of assistance from the Funds, with the exception of a Member State exercising its prerogatives as a public authority;

▼ **C1**

- (b) ‘primary administrative or judicial finding’ means a first written assessment by a competent authority, either administrative or judicial, concluding on the basis of specific facts that an irregularity has been committed, without prejudice to the possibility that this conclusion may subsequently have to be revised or withdrawn as a result of developments in the course of the administrative or judicial procedure;
- (c) ‘suspected fraud’ means an irregularity giving rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of intentional behaviour, in particular fraud, as referred to in Article 1(1)(a) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities’ financial interests ⁽¹⁾;
- (d) ‘bankruptcy’ means insolvency proceedings within the meaning of Article 2(a) of Council Regulation (EC) No 1346/2000 ⁽²⁾.

*Article 28***Initial reporting — derogations**

1. Without prejudice to the other obligations pursuant to Article 70 of Regulation (EC) No 1083/2006, within two months following the end of each quarter, Member States shall report to the Commission any irregularities which have been the subject of a primary administrative or judicial finding.

In that report Member States shall in all cases give details concerning the following:

- (a) the Fund, objective, operational programme, priority axis and operation concerned and the Common Identification Code (CCI) number;
- (b) the provision which has been infringed;
- (c) the date and source of the first information leading to suspicion that an irregularity has been committed;
- (d) the practices employed in committing the irregularity;
- (e) where appropriate, whether the practice gives rise to a suspicion of fraud;
- (f) the manner in which the irregularity was discovered;
- (g) where appropriate, the Member States and third countries involved;
- (h) the period during which, or the moment at which, the irregularity was committed;
- (i) the national authorities or bodies which drew up the official report on the irregularity and the authorities responsible for administrative or judicial follow-up;
- (j) the date on which the primary administrative or judicial finding on the irregularity was established;

⁽¹⁾ OJ C 316, 27.11.1995, p. 49.

⁽²⁾ OJ L 160, 30.6.2000, p. 1.

▼ C1

- (k) the identity of the natural and legal persons involved or of any other participating entities, except where this information is irrelevant for the purposes of combating irregularities, given the nature of the irregularity concerned;

▼ M1

- (l) the total eligible expenditure and the public contribution approved for the operation together with the corresponding amount of the Community contribution calculated by application of the co-financing rate of the priority axis;
- (m) the expenditure and the public contribution certified to the Commission which are affected by the irregularity and the corresponding amount of the Community contribution at risk calculated by application of the co-financing rate of the priority axis;
- (n) in case of a suspected fraud and where no payment of the public contribution has been made to the persons or other entities identified pursuant to point (k), the amounts which would have been unduly paid had the irregularity not been identified;
- (o) the code of region or area where the operation has been located or carried out, by specifying the NUTS level or otherwise;

▼ C1

- (p) the nature of the irregular expenditure.

2. By way of derogation from paragraph 1, the following cases need not be reported:

- (a) cases where the irregularity consists solely in the failure to execute, in whole or in part, an operation included in the co-financed operational programme owing to the bankruptcy of the beneficiary;

▼ M1

- (b) cases brought to the attention of the managing authority or certifying authority by the beneficiary voluntarily and before detection by either of them, whether before or after the inclusion of the expenditure concerned in a certified statement submitted to the Commission;
- (c) cases which are detected and corrected by the managing authority or certifying authority before inclusion of the expenditure concerned in a statement of expenditure submitted to the Commission.

▼ C1

However, irregularities preceding a bankruptcy and cases of suspected fraud must be reported.

▼ M1

3. Where some of the information referred to in paragraph 1, and in particular information concerning the practices employed in committing the irregularity and the manner in which it was discovered, is not available or needs to be rectified, Member States shall as far as possible supply the missing or correct information when forwarding subsequent quarterly reports of irregularities to the Commission.

▼ C1

4. Irregularities relating to operational programmes under the European territorial cooperation objective shall be reported by the Member State in which the expenditure is paid by the beneficiary in implementing the operation. The Member State shall at the same time inform the managing authority, the certifying authority for the programme and the audit authority.

▼ C1

5. If national provisions provide for the confidentiality of investigations, communication of the information shall be subject to the authorisation of the competent court or tribunal.

6. Where a Member State has no irregularities to report pursuant to paragraph 1, it shall inform the Commission of that fact within the time limit set out in that paragraph.

*Article 29***Urgent cases**

Each Member State shall immediately report to the Commission and, where necessary, to the other Member States concerned, any irregularities discovered or supposed to have occurred, where it is feared that they may very quickly have repercussions outside its territory or they show that a new malpractice has been employed.

▼ M1*Article 30***Follow-up reporting**

1. In addition to the information referred to in Article 28(1), Member States shall provide the Commission within two months following the end of each quarter, with reference to any previous report made pursuant to that Article, with details concerning the initiation, conclusion or abandonment of any procedures for imposing administrative or criminal penalties related to the reported irregularities as well as of the outcome of such procedures.

With regard to irregularities for which penalties have been imposed, Member States shall also indicate the following:

- (a) whether the penalties are of an administrative or a criminal nature;
- (b) whether the penalties result from a breach of Community or national law;
- (c) the provisions in which the penalties are laid down;
- (d) whether fraud was established.

2. At the written request of the Commission, the Member State shall provide information in relation to a specific irregularity or group of irregularities.

▼ C1*Article 31***Electronic transmission**

The information referred to in Articles 28, 29 and 30(1) shall be sent, whenever it is possible to do so, by electronic means, using the module provided by the Commission for this purpose via a secure connection.

*Article 32***Reimbursement of judicial costs**

Where the competent authorities of a Member State decide, at the express request of the Commission, to initiate or continue judicial proceedings with a view to recovering amounts unduly paid, the Commission may undertake to reimburse to the Member State all or part of the judicial costs and costs arising directly from the proceedings, on presentation of documentary evidence, even if the proceedings are unsuccessful.

▼ C1*Article 33*► M1 Co-operation with Member States ◀

1. The Commission shall maintain appropriate contacts with the Member States concerned for the purpose of supplementing the information supplied on the irregularities referred to in Article 28, on the procedures referred to in Article 30, and, in particular, on the possibility of recovery.

▼ M1

2. Without prejudice to the contacts referred to in paragraph 1, where the Commission considers that, due to the nature of the irregularity, identical or similar practices could occur in other Member States, it shall submit the matter to the advisory Committee for the Coordination of Fraud Prevention set up by Commission Decision 94/140/EC ⁽¹⁾.

The Commission shall, each year, inform that Committee and the committees referred to in Articles 103 and 104 of Regulation (EC) No 1083/2006 of the order of magnitude of the Funds affected by the irregularities which have been discovered and of the various categories of irregularities, broken down by type and number.

▼ C1

3. The Commission shall organise information meetings at Community level for representatives of the Member States in order to examine with them the information obtained pursuant to Articles 28, 29 and 30, and paragraph 1 of this Article. The examination shall focus on the lessons to be learned from the information in connection with irregularities, preventive measures and judicial proceedings.

4. At the request of a Member State or of the Commission, the Member States and the Commission shall consult one another for the purpose of closing any loopholes prejudicial to Community interests, which become apparent in the course of the enforcement of provisions in force.

*Article 34***Use of information**

The Commission may use any information of a general or operational nature communicated by Member States under this Regulation to perform risk analyses and may, on the basis of the information obtained, produce reports and develop early-warning systems serving to identify risks more effectively.

▼ M1▼ C1*Article 36***Irregularities under the reporting threshold**

1. Where the irregularities relate to amounts of less than EUR 10 000 chargeable to the general budget of the European Communities, Member States shall not send the Commission the information provided for in Articles 28 and 30, unless the Commission expressly requests it.

⁽¹⁾ OJ L 61, 4.3.1994, p. 27.

▼ M1

2. Member States which have not adopted the euro as their currency by the date when the report under Article 28(1) is submitted shall convert amounts in national currency into euro using the exchange rate referred to in Article 81(3) of Regulation (EC) No 1083/2006.

Where the amounts relate to expenditure registered in the accounts of the certifying authority during a period of more than one month, the exchange rate in the month during which expenditure was last registered may be used. Where the expenditure has not been registered in the accounts of the certifying authority, the most recent accounting exchange rate published electronically by the Commission shall be used.

▼ C1

Section 5

Personal data*Article 37***Protection of personal data**

1. Member States and the Commission shall take all necessary measures to prevent any unauthorised disclosure of, or access to, the information referred to in Article 14(1), information collected by the Commission in the course of its audits and information referred to in Section 4.

2. The information referred to in Article 14(1), together with information collected by the Commission in the course of its audits, shall be used by the Commission for the sole purpose of fulfilling its responsibilities pursuant to Article 72 of Regulation (EC) No 1083/2006. The European Court of Auditors and the European Anti-Fraud Office shall have access to that information.

3. The information referred to in Section 4 may not be sent to persons other than those in the Member States or within the Community institutions whose duties require that they have access to it, unless the Member State supplying such information has expressly so agreed.

4. Any personal data included in the information referred to in Article 7(2) (d) shall be processed only for the purpose specified in that Article.

Section 6

Financial correction for non-respect of additionality*Article 38***Rates of financial correction**

1. Where the Commission makes a financial correction in accordance with Article 99(5) of Regulation (EC) No 1083/2006, the correction shall be calculated in accordance with paragraph 2 of this Article.

▼ C1

2. The rate of financial correction shall be obtained by subtracting 3 percentage points from the difference between the agreed target level and the level achieved, expressed as a percentage of the agreed target level, and then dividing the result by 10.

The financial correction shall be determined by applying that rate of financial correction to the Structural Fund contribution to the Member State concerned under the convergence objective for the full programming period.

3. If the difference between the agreed target level and the level achieved, expressed as a percentage of the agreed target level, referred to in paragraph 2, is 3 % or less, no financial correction shall be made.

4. The financial correction shall not exceed 5 % of the Structural Fund allocation to the Member State concerned under the convergence objective for the full programming period.

Section 7

Electronic exchange of data*Article 39***Computer system for data exchange**

For the purposes of Articles 66 and 76 of Regulation (EC) No 1083/2006, a computer system for exchange of data shall be established as a tool for the exchange of all data relating to the operational programme.

The exchange of data between each Member State and the Commission shall be carried out using a computer system established by the Commission which permits the secure exchange of data between the Commission and each Member State.

The Member States shall be involved in the further development of the computer system for data exchange.

*Article 40***Content of computer system for data exchange**

1. The computer system for data exchange shall contain information of common interest to the Commission and the Member States, and at least the following data necessary for financial transactions:

- (a) the indicative annual allocation of each Fund in each operational programme, as set out in the national strategic reference framework, in accordance with the model set out in Annex XV;
- (b) the financing plans for operational programmes, in accordance with the model set out in Annex XVI;
- (c) statements of expenditure and applications for payment, in accordance with the model set out in Annex X;
- (d) annual forecasts of likely payment of expenditure, in accordance with the model set out in Annex XVII;
- (e) the financial section of the annual reports and final implementation reports, in accordance with the model set out in Annex XVIII, point 2.1.

▼ C1

2. In addition to paragraph 1, the computer system for data exchange shall contain at least the following documents and data of common interest enabling monitoring to be carried out:

- (a) the national strategic reference framework referred to in Article 27 (1) of Regulation (EC) No 1083/2006;
- (b) data establishing compliance with additionality, in accordance with the model set out in Annex XIX;
- (c) the operational programmes, including data concerning categorisation following the model set out in Part B of Annex II and in accordance with the tables set out in Part A of Annex II;
- (d) the Commission decisions concerning the contribution of the Funds;
- (e) the requests for assistance for major projects referred to in Articles 39, 40 and 41 of Regulation (EC) No 1083/2006, in accordance with Annexes XXI and XXII to this Regulation, together with selected data from those Annexes identified in Annex XX;
- (f) the implementing reports in accordance with Annex XVIII, including data concerning categorisation following the model set out in Part C of Annex II and in accordance with the tables set out in Part A of Annex II;
- (g) data on participants in ESF operations by priority, in accordance with the model set out in Annex XXIII;
- (h) the description of management and control systems, in accordance with the model set out in Annex XII;
- (i) the audit strategy, in accordance with the model set out in Annex V;
- (j) the reports and opinions on audits, in accordance with the models set out in Annexes VI, VII, VIII, IX and XIII, and correspondence between the Commission and each Member State;
- (k) the statements of expenditure concerning partial closure, in accordance with the model set out in Annex XIV;
- (l) the annual statement on withdrawn and recovered amounts and pending recoveries, in accordance with Annex XI;
- (m) the communication plan referred to in Article 2.

3. The data referred to in paragraphs 1 and 2 shall, where applicable, be transmitted in the format given in the Annexes.

*Article 41***Functioning of computer system for data exchange**

1. The Commission and the authorities designated by the Member State pursuant to Regulation (EC) No 1083/2006, as well as the bodies to which that task has been delegated, shall record into the computer system for data exchange the documents for which they are responsible, and any updates thereto, in the format required.

▼ C1

2. Member States shall centralise and send to the Commission requests for access rights to the computer system for data exchange.
3. Exchanges of data and transactions shall bear an electronic signature within the meaning of Directive 1999/93/EC. The Member States and the Commission shall recognise the legal effectiveness and admissibility of the electronic signature used in the computer system for data exchange as evidence in legal proceedings.
4. The cost of developing the computer system for data exchange shall be financed by the general budget of the European Communities pursuant to Article 45 of Regulation (EC) No 1083/2006.

Any costs of an interface between the common computer system for data exchange and national, regional and local computer systems, and any costs of adapting national, regional and local systems to requirements pursuant to Regulation (EC) No 1083/2006, shall be eligible pursuant to Article 46 of that Regulation.

*Article 42***Transmission of data through the computer system for data exchange**

1. The computer system for data exchange shall be accessible to the Member States and the Commission either directly or via an interface for automatic synchronisation and recording of data with national, regional and local computer management systems.
2. The date taken into account for the forwarding of documents to the Commission shall be the date on which the Member State records the documents into the computer system for data exchange.
3. In cases of *force majeure*, and in particular of malfunctioning of the computer system for data exchange or a lack of a lasting connection, the Member State concerned may forward to the Commission the documents required by Regulation (EC) No 1083/2006 in hard copy, using the forms set out in Annexes II, V, VI, VII, IX, X, XII, XIII, XIV, XV, XVI, XVII, XVIII, XIX, XX, XXI, XXII and XXIII to this Regulation. As soon as the cause of *force majeure* ceases, the Member State shall record the corresponding documents into the computer system for data exchange without delay.

By way of derogation from paragraph 2, the date taken into account for forwarding shall be deemed to be the date of sending of the documents in hard copy.

Section 8

Financial engineering instruments*Article 43*► M1 **General provisions** ◀▼ M2

1. Articles 43 to 46 shall apply to financial engineering instruments in the form of actions which make repayable investments, or provide guarantees for repayable investments, or both, in the following:

▼ M2

- (a) enterprises, primarily small and medium-sized enterprises (SMEs), including micro-enterprises, as defined in Commission Recommendation 2003/361/EC ⁽¹⁾ as of 1 January 2005;
- (b) public-private partnerships or other urban projects included in integrated plans for sustainable urban development, in the case of urban development funds;
- (c) funds or other incentive schemes for energy efficiency and use of renewable energy in buildings, including in existing housing.

▼ M1

2. Financial engineering instruments, including holding funds, shall be independent legal entities governed by agreements between the co-financing partners or shareholders or as a separate block of finance within a financial institution.

Where the financial engineering instrument is within a financial institution, it shall be set up as a separate block of finance, subject to specific implementation rules within the financial institution, stipulating, in particular, that separate accounts are kept which distinguish the new resources invested in the financial engineering instrument, including those contributed by the operational programme, from those initially available in the institution.

The Commission may not become a co-financing partner or shareholder in financial engineering instruments.

3. When managing authorities or holding funds select financial engineering instruments, the financial engineering instruments shall submit a business plan or other appropriate document.

The terms and conditions for contributions from operational programmes to financial engineering instruments shall be set out in a funding agreement, to be concluded between the duly mandated representative of the financial engineering instrument and the Member State or the managing authority, or the holding fund where applicable.

The funding agreement shall include at least the following elements:

- (a) the investment strategy and planning;
- (b) provisions for monitoring of implementation;
- (c) an exit policy for the contribution from the operational programme out of the financial engineering instrument;
- (d) provisions for the winding-up of the financial engineering instrument, including the reutilisation of resources returned to the financial engineering instrument from investments or left over after all guarantees have been honoured that are attributable to the contribution from the operational programme.

▼ C1

4. ► **M1** Management costs may not exceed, on a yearly average, for the duration of the assistance any of the following thresholds, unless a higher percentage proves necessary following a competitive tender, in accordance with applicable rules: ◀

- (a) 2 % of the capital contributed from the operational programme to holding funds, or of the capital contributed from the operational programme or holding fund to the guarantee funds;

⁽¹⁾ OJ L 124, 20.5.2003, p. 36.

▼ C1

- (b) 3 % of the capital contributed from the operational programme or the holding fund to the financial engineering instrument in all other cases, with the exception of micro-credit instruments directed at micro-enterprises;
- (c) 4 % of the capital contributed from the operational programme or the holding fund to micro-credit instruments directed at micro-enterprises.

▼ M1

5. Returns from equity, loans and other repayable investments, and from guarantees for repayable investments, less a *pro rata* share of the management costs and performance incentives, may be allocated preferentially to investors operating under the market economy investor principle. Such returns may be allocated up to the level of remuneration laid down in the by-laws of the financial engineering instruments, and they shall then be allocated proportionally among all co-financing partners or shareholders.

▼ M2

6. Enterprises, public private partnerships and other projects included in an integrated plan for sustainable urban development, as well as operations for energy efficiency and use of renewable energy in buildings, including in existing housing which are supported by financial engineering instruments, may also receive a grant or other assistance from an operational programme.

▼ M1

7. Managing authorities shall take precautions to minimise distortion of competition in the venture capital or lending markets and the private guarantee market.

▼ C1*Article 44***► M1 Holding funds ◀**

1. Where the Structural Funds finance financial engineering instruments organised through holding funds, the Member State or managing authority shall conclude a funding agreement with the holding fund, setting out the funding arrangements and objectives.

The funding agreement shall, where appropriate, take account of the following:

▼ M2

- (a) as regards financial engineering instruments supporting enterprises, primarily SMEs, including micro-enterprises, the conclusions of an evaluation of gaps between supply of such instruments, and demand for such instruments;

▼ C1

- (b) as regards urban development funds, urban development studies or evaluations and integrated urban development plans included in operational programmes;

▼ M2

- (c) as regards funds or other incentive schemes for energy efficiency and use of renewable energy in buildings, including in existing housing the relevant Union and national regulatory frameworks and the relevant national strategies.

▼ M1

2. The funding agreement referred to in paragraph 1 shall, in particular, make provision for:

- (a) the terms and conditions for contributions from the operational programme to the holding fund;
- (b) calls for expression of interest addressed to financial engineering instruments in accordance with applicable rules;
- (c) the appraisal and selection of financial engineering instruments by the holding fund;
- (d) the setting up and monitoring of the investment policy or the targeted urban development plans and actions;
- (e) reporting by the holding fund to Member States or managing authorities;
- (f) monitoring of the implementation of investments;
- (g) audit requirements;
- (h) an exit policy for the holding fund out of the financial engineering instruments;
- (i) the provisions for the winding-up of the holding fund, including the reutilisation of resources returned from investments made or left over after all guarantees have been honoured which are attributable to the contribution from the operational programme.

In the case of financial engineering instruments supporting enterprises, the provisions on the setting up and monitoring of the investment policy referred to in point (d) of the first subparagraph shall comprise at least an indication of the targeted enterprises and the financial engineering products to be supported.

▼ C1*Article 45***► M2 Additional provisions applicable to financial engineering instruments for enterprises ◀****▼ M2**

Financial engineering instruments for enterprises referred to in Article 43(1)(a) shall invest only at the establishment, in the early stages, including seed capital, or on expansion of those enterprises, and only in activities which the managers of the financial engineering instruments judge potentially economically viable.

▼ C1

They shall not invest in firms in difficulty within the meaning of the Community Guidelines on State aid for rescuing and restructuring firms in difficulty ⁽¹⁾ as of 10 October 2004.

⁽¹⁾ OJ C 244, 1.10.2004, p. 2.

▼ C1*Article 46*► M1 **Urban development funds** ◀▼ M1

1. Where Structural Funds finance urban development funds, those funds shall invest in public-private partnerships or other projects included in an integrated plan for sustainable urban development. Such public-private partnerships or other projects shall not include the creation and development of financial engineering instruments such as venture capital, loan and guarantee funds for enterprises.

2. For the purposes of paragraph 1, urban development funds shall invest by means of loans and guarantees, or equivalent instruments and by means of equity.

▼ C1

3. Where Structural Funds finance urban development funds, the funds concerned shall not re-finance acquisitions or participations in projects already completed.

*CHAPTER III***PROVISIONS IMPLEMENTING REGULATION (EC) No 1080/2006**

Section 1

Eligibility of expenditure on housing▼ M1*Article 47***Interventions in the field of housing**

1. In determining areas referred to in point (a) of the first subparagraph of Article 7(2) of Regulation (EC) No 1080/2006, Member States shall take into consideration at least one of the following criteria:

- (a) a high level of poverty and exclusion;
- (b) a high level of long-term unemployment;
- (c) precarious demographic trends;
- (d) a low level of education, significant skills deficiencies and high dropout rates from school;
- (e) a high level of criminality and delinquency;
- (f) a particularly rundown environment;
- (g) a low level of economic activity;
- (h) a high number of immigrants, ethnic and minority groups, or refugees;
- (i) a comparatively low level of housing value;
- (j) a low level of energy performance in buildings.

▼ M2

2. Having regard to Article 7(2) of Regulation (EC) No 1080/2006, expenditure for housing in favour of marginalized communities shall be eligible only if the following conditions are fulfilled:

- (a) such housing investment is part of an integrated approach and support for housing interventions for marginalized communities takes place together with other types of interventions including interventions in the areas of education, health, social inclusion and employment;
- (b) the physical location of such housing ensures spatial integration of these communities into mainstream society and does not contribute to segregation, isolation and exclusion.

▼ C1

Section 2

Rules of eligibility applicable to operational programmes for the European territorial cooperation objective*Article 48***Rules on eligibility of expenditure**

Without prejudice to the list of ineligible expenditure in Article 7 of Regulation (EC) No 1080/2006, Articles 49 to 53 of this Regulation shall apply in accordance with Article 13 of Regulation (EC) No 1080/2006 to the determination of the eligibility of expenditure under operations selected as part of an operational programme under the European territorial cooperation objective.

*Article 49***Financial charges and guarantee costs**

The following charges and costs shall be eligible for a contribution from the ERDF:

- (a) charges for transnational financial transactions;
- (b) where the implementation of an operation requires a separate account or accounts to be opened, the bank charges for opening and administering the account or accounts;
- (c) legal consultancy fees, notarial fees, costs of technical and financial experts, and accountancy and audit costs, if they are directly linked to the co-financed operation and are necessary for its preparation or implementation or, in the case of accounting and audit costs, if they relate to requirements imposed by the managing authority;
- (d) the cost of guarantees provided by a bank or other financial institution to the extent to which the guarantees are required by national or Community legislation.

Fines, financial penalties and expenditure on legal disputes shall not be eligible.

▼ C1*Article 50***Expenditure by public authorities relating to the implementation of operations**

1. In addition to technical assistance for the operational programme pursuant to Article 46 of Regulation (EC) No 1083/2006, the following expenditure paid by public authorities in the preparation or implementation of an operation shall be eligible:

- (a) the costs of professional services provided by a public authority other than the beneficiary in the preparation or implementation of an operation;
- (b) the costs of the provision of services relating to the preparation and implementation of an operation provided by a public authority which is itself the beneficiary and which is executing an operation for its own account without recourse to outside service-providers.

2. The public authority concerned shall either invoice the costs referred to in paragraph 1(a) to the beneficiary or certify those costs on the basis of documents of equivalent probative value which permit the identification of real costs paid by that authority for that operation.

▼ M1

3. The costs referred to in point (b) of paragraph 1 shall be eligible if they do not arise from statutory responsibilities of the public authority or its day-to-day management, monitoring and control tasks and relate either to expenditure actually and directly paid for the co-financed operation or to in-kind contributions, as referred to in Article 51.

▼ C1*Article 51***In-kind contributions**

1. In-kind contributions of a public or private beneficiary shall be eligible expenditure if they fulfil the following conditions:

- (a) they consist of the provision of land or real estate, equipment or raw materials, research or professional work or unpaid voluntary work;
- (b) their value can be independently assessed and audited.

2. In the case of the provision of land or real estate, the value shall be certified by an independent qualified valuer or duly authorised official body.

3. In the case of unpaid voluntary work, the value of that work shall be determined taking into account the time spent and the hourly and daily rates of remuneration for equivalent work.

*Article 52***Overheads**

Overheads shall be eligible provided that they are based on real costs attributable to the implementation of the operation concerned or on the average real costs attributable to operations of the same type.

▼ C1

Flat rates based on average costs may not exceed 25 % of those direct costs of an operation which can affect the level of overheads. The calculation of flat rates shall be properly documented and periodically reviewed.

▼ M1

The first and second paragraphs shall only apply to operations approved before 13 October 2009 and where the option available to Member States in Article 7(4)(i) of Regulation (EC) No 1080/2006 has not been exercised.

▼ C1*Article 53***Depreciation**

The depreciation expenditure of depreciable assets directly used for an operation, and incurred during the period of its co-financing, shall be eligible, provided that the acquisition of the assets is not declared as eligible expenditure.

*CHAPTER IV***FINAL PROVISIONS***Article 54***Repeal**

1. Regulations (EC) No 1681/94, (EC) No 1159/2000, (EC) No 1685/2000, (EC) No 438/2001 and (EC) No 448/2001 are hereby repealed.

References to the repealed Regulations shall be construed as references to this Regulation.

The provisions of the repealed Regulations shall continue to apply to assistance approved pursuant to Regulation (EC) No 1260/1999.

2. Regulations (EC) No 1831/94, (EC) No 1386/2002, (EC) No 16/2003 and (EC) No 621/2004 are hereby repealed.

References to the repealed Regulations shall be construed as references to this Regulation.

The provisions of the repealed Regulations shall continue to apply to decisions adopted pursuant to Regulation (EC) No 1164/94.

*Article 55***Entry into force**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼ **C1**

ANNEX I

INSTRUCTIONS FOR CREATING THE EMBLEM AND A DEFINITION OF THE STANDARD COLOURS

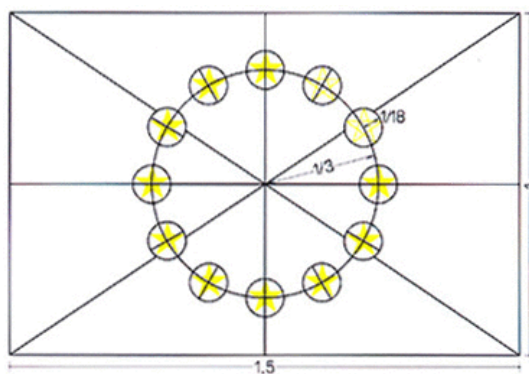
SYMBOLIC DESCRIPTION

Against a background of blue sky, twelve golden stars form a circle representing the union of the peoples of Europe. The number of stars is fixed, twelve being the symbol of perfection and unity.

HERALDIC DESCRIPTION

On an azure field a circle of twelve golden mullets, their points not touching.

GEOMETRIC DESCRIPTION



The emblem has the form of a blue rectangular flag of which the fly is one-and-a-half times the length of the hoist. Twelve gold stars situated at equal intervals form an invisible circle whose centre is the point of intersection of the diagonals of the rectangle. The radius of the circle is equal to one third of the height of the hoist. Each of the stars has five points which are situated on the circumference of an invisible circle whose radius is equal to 1/18th of the height of the hoist. All the stars are upright, i.e. with one point vertical and two points in a straight line at right angles to the mast. The circle is arranged so that the stars appear in the position of the hours on the face of a clock. Their number is invariable.

REGULATION COLOURS

The emblem is in the following colours:

- PANTONE REFLEX BLUE for the surface of the rectangle;
- PANTONE YELLOW for the stars.

FOUR-COLOUR PROCESS

If the four-colour process is used, recreate the two standard colours by using the four colours of the four-colour process.

- PANTONE YELLOW is obtained by using 100 % 'Process Yellow'.
- PANTONE REFLEX BLUE is obtained by mixing 100 % 'Process Cyan' and 80 % 'Process Magenta'.

▼ C1

INTERNET

▼ M1

PANTONE REFLEX BLUE corresponds in the web-palette colour RGB: 0/51/153 (hexadecimal: 003399) and PANTONE YELLOW corresponds in the web-palette colour RGB: 255/204/0 (hexadecimal: FFCC00).

▼ C1

MONOCHROME REPRODUCTION PROCESS

Using black, outline the rectangle in black and print the stars in black on white.



Using blue (Reflex Blue), use 100 % with the stars reproduced in negative white.



REPRODUCTION ON A COLOURED BACKGROUND

If there is no alternative to a coloured background, put a white border around the rectangle, the width of the border being 1/25th of the height of the rectangle.



▼ C1

ANNEX II

CATEGORISATION OF FUNDS ⁽¹⁾ ASSISTANCE FOR 2007-2013

Part A: Codes by dimension

TABLE 1: CODES FOR THE PRIORITY THEME DIMENSION

| Code | Priority theme |
|------|--|
| | <i>Research and technological development (R&TD), innovation and entrepreneurship</i> |
| 01 | R&TD activities in research centres |
| 02 | R&TD infrastructure (<i>including physical plant, instrumentation and high-speed computer networks linking research centres</i>) and centres of competence in a specific technology |
| 03 | Technology transfer and improvement of cooperation networks between small businesses (SMEs), between these and other businesses and universities, post-secondary education establishments of all kinds, regional authorities, research centres and scientific and technological poles (<i>scientific and technological parks, technopoles, etc.</i>) |
| 04 | Assistance to R&TD, particularly in SMEs (<i>including access to R&TD services in research centres</i>) |
| 05 | Advanced support services for firms and groups of firms |
| 06 | Assistance to SMEs for the promotion of environmentally-friendly products and production processes (<i>introduction of effective environment managing system, adoption and use of pollution prevention technologies, integration of clean technologies into firm production</i>) |
| 07 | Investment in firms directly linked to research and innovation (<i>innovative technologies, establishment of new firms by universities, existing R&TD centres and firms, etc.</i>) |
| 08 | Other investment in firms |
| 09 | Other measures to stimulate research and innovation and entrepreneurship in SMEs |
| | <i>Information society</i> |
| 10 | Telephone infrastructures (<i>including broadband networks</i>) |
| 11 | Information and communication technologies (<i>access, security, interoperability, risk-prevention, research, innovation, e-content, etc.</i>) |
| 12 | Information and communication technologies (TEN-ICT) |
| 13 | Services and applications for the citizen (<i>e-health, e-government, e-learning, e-inclusion, etc.</i>) |
| 14 | Services and applications for SMEs (<i>e-commerce, education and training, networking, etc.</i>) |
| 15 | Other measures for improving access to and efficient use of ICT by SMEs |

⁽¹⁾ European Regional Development Fund, Cohesion Fund and European Social Fund.

▼ **C1**

| Code | Priority theme |
|------|--|
| | <i>Transport</i> |
| 16 | Railways |
| 17 | Railways (TEN-T) |
| 18 | Mobile rail assets |
| 19 | Mobile rail assets (TEN-T) |
| 20 | Motorways |
| 21 | Motorways (TEN-T) |
| 22 | National roads |
| 23 | Regional/local roads |
| 24 | Cycle tracks |
| 25 | Urban transport |
| 26 | Multimodal transport |
| 27 | Multimodal transport (TEN-T) |
| 28 | Intelligent transport systems |
| 29 | Airports |
| 30 | Ports |
| 31 | Inland waterways (<i>regional and local</i>) |
| 32 | Inland waterways (TEN-T) |
| | <i>Energy</i> |
| 33 | Electricity |
| 34 | Electricity (TEN-E) |
| 35 | Natural gas |
| 36 | Natural gas (TEN-E) |
| 37 | Petroleum products |
| 38 | Petroleum products (TEN-E) |
| 39 | Renewable energy: wind |
| 40 | Renewable energy: solar |
| 41 | Renewable energy: biomass |
| 42 | Renewable energy: hydroelectric, geothermal and other |
| 43 | Energy efficiency, co-generation, energy management |
| | <i>Environmental protection and risk prevention</i> |
| 44 | Management of household and industrial waste |
| 45 | Management and distribution of water (<i>drinking water</i>) |

▼ C1

| Code | Priority theme |
|------|---|
| 46 | Water treatment (<i>waste water</i>) |
| 47 | Air quality |
| 48 | Integrated prevention and pollution control |
| 49 | Mitigation and adaptation to climate change |
| 50 | Rehabilitation of industrial sites and contaminated land |
| 51 | Promotion of biodiversity and nature protection (<i>including NATURA 2000</i>) |
| 52 | Promotion of clean urban transport |
| 53 | Risk prevention (<i>including the drafting and implementation of plans and measures to prevent and manage natural and technological risks</i>) |
| 54 | Other measures to preserve the environment and prevent risks |
| | <i>Tourism</i> |
| 55 | Promotion of natural assets |
| 56 | Protection and development of natural heritage |
| 57 | Other assistance to improve tourist services |
| | <i>Culture</i> |
| 58 | Protection and preservation of the cultural heritage |
| 59 | Development of cultural infrastructure |
| 60 | Other assistance to improve cultural services |
| | <i>Urban and rural regeneration</i> |
| 61 | Integrated projects for urban and rural regeneration |
| | <i>Increasing the adaptability of workers and firms, enterprises and entrepreneurs</i> |
| 62 | Development of life-long learning systems and strategies in firms; training and services for employees to step up their adaptability to change; promoting entrepreneurship and innovation |
| 63 | Design and dissemination of innovative and more productive ways of organising work |
| 64 | Development of specific services for employment, training and support in connection with restructuring of sectors and firms, and development of systems for anticipating economic changes and future requirements in terms of jobs and skills |
| | <i>Improving access to employment and sustainability</i> |
| 65 | Modernisation and strengthening labour market institutions |
| 66 | Implementing active and preventive measures on the labour market |
| 67 | Measures encouraging active ageing and prolonging working lives |

▼ C1

| Code | Priority theme |
|------|---|
| 68 | Support for self-employment and business start-up |
| 69 | Measures to improve access to employment and increase sustainable participation and progress of women in employment to reduce gender-based segregation in the labour market, and to reconcile work and private life, such as facilitating access to childcare and care for dependent persons |
| 70 | Specific action to increase migrants' participation in employment and thereby strengthen their social integration |
| | <i>Improving the social inclusion of less-favoured persons</i> |
| 71 | Pathways to integration and re-entry into employment for disadvantaged people; combating discrimination in accessing and progressing in the labour market and promoting acceptance of diversity at the workplace |
| | <i>Improving human capital</i> |
| 72 | Design, introduction and implementation of reforms in education and training systems in order to develop employability, improving the labour market relevance of initial and vocational education and training, updating skills of training personnel with a view to innovation and a knowledge based economy |
| 73 | Measures to increase participation in education and training throughout the life-cycle, including through action to achieve a reduction in early school leaving, gender-based segregation of subjects and increased access to and quality of initial vocational and tertiary education and training |
| 74 | Developing human potential in the field of research and innovation, in particular through post-graduate studies and training of researchers, and networking activities between universities, research centres and businesses |
| | <i>Investment in social infrastructure</i> |
| 75 | Education infrastructure |
| 76 | Health infrastructure |
| 77 | Childcare infrastructure |
| 78 | Housing infrastructure |
| 79 | Other social infrastructure |
| | <i>Mobilisation for reforms in the fields of employment and inclusion</i> |
| 80 | Promoting partnerships, pacts and initiatives through the networking of relevant stakeholders |
| | <i>Strengthening institutional capacity at national, regional and local level</i> |
| 81 | Mechanisms for improving good policy and programme design, monitoring and evaluation at national, regional and local level, capacity building in the delivery of policies and programmes. |
| | <i>Reduction of additional costs hindering the outermost regions development</i> |
| 82 | Compensation of any additional costs due to accessibility deficit and territorial fragmentation |

▼ C1

| Code | Priority theme |
|------|--|
| 83 | Specific action addressed to compensate additional costs due to size market factors |
| 84 | Support to compensate additional costs due to climate conditions and relief difficulties |
| | <i>Technical assistance</i> |
| 85 | Preparation, implementation, monitoring and inspection |
| 86 | Evaluation and studies; information and communication |

TABLE 2: CODES FOR THE FORM OF FINANCE DIMENSION

| Code | Form of finance |
|------|--|
| 01 | Non-repayable aid |
| 02 | Aid (<i>loan, interest subsidy, guarantees</i>) |
| 03 | Venture capital (<i>participation, venture-capital fund</i>) |
| 04 | Other forms of finance |

TABLE 3: CODES FOR THE TERRITORIAL DIMENSION

| Code | Territory type |
|------|--|
| 01 | Urban |
| 02 | Mountains |
| 03 | Islands |
| 04 | Sparsely and very sparsely populated areas |
| 05 | Rural areas (<i>other than mountains, islands or sparsely and very sparsely populated areas</i>) |
| 06 | Former EU external borders (<i>after 30 April 2004</i>) |
| 07 | Outermost region |
| 08 | Cross-border cooperation area |
| 09 | Transnational cooperation area |
| 10 | Inter-regional cooperation area |
| 00 | Not applicable |

TABLE 4: CODES FOR THE ECONOMIC ACTIVITY DIMENSION

| Code | Economic activity ⁽¹⁾ |
|------|-----------------------------------|
| 01 | Agriculture, hunting and forestry |
| 02 | Fishing |

▼ **C1**

| Code | Economic activity ⁽¹⁾ |
|------|--|
| 03 | Manufacture of food products and beverages |
| 04 | Manufacture of textiles and textile products |
| 05 | Manufacture of transport equipment |
| 06 | Unspecified manufacturing industries |
| 07 | Mining and quarrying of energy producing materials |
| 08 | Electricity, gas, steam and hot water supply |
| 09 | Collection, purification and distribution of water |
| 10 | Post and telecommunications |
| 11 | Transport |
| 12 | Construction |
| 13 | Wholesale and retail trade |
| 14 | Hotels and restaurants |
| 15 | Financial intermediation |
| 16 | Real estate, renting and business activities |
| 17 | Public administration |
| 18 | Education |
| 19 | Human health activities |
| 20 | Social work, community, social and personal services |
| 21 | Activities linked to the environment |
| 22 | Other unspecified services |
| 00 | Not applicable |

⁽¹⁾ Based on the statistical classification of economic activities in the European Community (NACE Rev. 1); Regulation (EC) No 29/2002 of 19 December 2001 amending Regulation (EEC) No 3037/90 of 9 October 1990.

TABLE 5: CODES FOR THE LOCATION DIMENSION

| Code | Location ⁽¹⁾ |
|------|---|
| | Code of region or area where operation is located/carried out (NUTS Level ⁽²⁾) or other, if appropriate, eg: cross-border, transnational, inter-regional) |
| | |
| | |
| | |

⁽¹⁾ Field 4 of Annex IIIA.

⁽²⁾ The codes for this dimension may be found in the Nomenclature of Territorial Units for Statistics (NUTS) which appears in the Annex to Regulation (EC) No 1059/2003 of 26 May 2003, as amended by Regulation (EC) No 1888/2005 of 26 October 2005.

▼ **M1***ANNEX III***LIST OF DATA ON OPERATIONS TO BE COMMUNICATED ON REQUEST TO THE COMMISSION FOR THE PURPOSE OF DOCUMENTARY AND ON-THE-SPOT CHECKS PURSUANT TO ARTICLE 14****A. Data on operations (as per approval decision, as amended)**

| | |
|-----------|---|
| Field 1. | Operational programme CCI code |
| Field 2. | Number of priority |
| Field 3. | Name of fund |
| Field 4. | Code of region or area where operation is located/carried out (NUTS Level or other, if appropriate) |
| Field 5. | Certifying authority |
| Field 6. | Managing authority |
| Field 7. | Intermediate body that declares expenditure to certifying authority, if applicable |
| Field 8. | Unique code number of operation |
| Field 9. | Short description of operation |
| Field 10. | Starting date of operation |
| Field 11. | Completion date of operation |
| Field 12. | Body issuing approval decision |
| Field 13. | Approval date |
| Field 14. | Reference of beneficiary |
| Field 15. | Currency (if not euro) |
| Field 16. | |
| Field 17. | Total amount of eligible expenditure to be paid by beneficiaries |
| Field 18. | Corresponding public contribution |
| Field 19. | |

B. Expenditure declared on operation

| | |
|-----------|---|
| Field 20. | Internal reference number of last application for reimbursement from operation |
| Field 21. | Date on which last application for reimbursement from operation was entered into monitoring system |
| Field 22. | Total amount of eligible expenditure paid by beneficiaries and declared in last application for reimbursement from operation entered into monitoring system |
| Field 23. | Total amount of eligible expenditure paid by beneficiaries for which applications for reimbursement have been made |
| Field 24. | Location of detailed supporting documents for claim if not on premises of beneficiary |
| Field 25. | ERDF-related expenditure for operational programmes co-financed by ESF ⁽¹⁾ |

▼ **M1**

| | |
|-----------|--|
| Field 26. | ESF-related expenditure for operational programmes co-financed by ERDF ⁽²⁾ |
| Field 27. | Expenditure paid in areas adjacent to the eligible areas (cross border cooperation) ⁽³⁾ |
| Field 28. | Expenditure paid by partners located outside the area (transnational cooperation) ⁽⁴⁾ |
| Field 29. | Expenditure paid outside the Community (cross-border, transnational and interregional cooperation) ⁽⁵⁾ |
| Field 30. | Expenditure paid for the purchase of land ⁽⁶⁾ |
| Field 31. | Expenditure paid for housing ⁽⁷⁾ |
| Field 32. | Expenditure paid for indirect costs/overheads declared on a flat rate basis, flat rate costs calculated by application of standard scale of unit costs and lump sums ⁽⁸⁾ |
| Field 33. | Revenue deducted from the expenditure of the operation and included in the statement of expenditure and application for payment |
| Field 34. | Financial corrections deducted from the expenditure of the operation and included in the statement of expenditure and application for payment |
| Field 35. | Total amount of eligible expenditure declared from operation and corresponding public contribution included in statement of expenditure sent to the Commission by certifying authority (in EUR) |
| Field 36. | Total amount of eligible expenditure declared from operation and corresponding public contribution included in statement of expenditure sent to the Commission by certifying authority (national currency) |
| Field 37. | Date of last statement of expenditure of the certifying authority containing expenditure from operation |
| Field 38. | Date of verifications carried out pursuant to Article 13(2)(b) |
| Field 39. | Date of audits pursuant to Article 16(1) |
| Field 40. | Body carrying out the audit or verification |
| Field 41. | |

⁽¹⁾ Field 25: to be provided for operational programmes co-financed by ESF where use is made of the option referred to in Article 34(2) of Regulation (EC) No 1083/2006 or of the option referred to in Article 8 of Regulation (EC) No 1080/2006.

⁽²⁾ Field 26 to be provided for operational programmes co-financed by ERDF where use is made of the option referred to in Article 34 (2) of Regulation (EC) No 1083/2006 or of the option referred to in Article 8 of Regulation (EC) No 1080/2006.

⁽³⁾ Article 21(1) of Regulation (EC) No 1080/2006.

⁽⁴⁾ Article 21(2) of Regulation (EC) No 1080/2006.

⁽⁵⁾ Article 21(3) of Regulation (EC) No 1080/2006.

⁽⁶⁾ Article 7(1)(b) of Regulation (EC) No 1080/2006.

⁽⁷⁾ Article 7(2)(c) of Regulation (EC) No 1080/2006

⁽⁸⁾ Article (7) of Regulation 1080/2006 and Article (11) of Regulation 1081/2006 of the European Parliament and of the Council (OJ L 210, 31.7.2006, p. 12).

▼ C1*ANNEX IV***TECHNICAL PARAMETERS FOR RANDOM STATISTICAL SAMPLING PURSUANT TO ARTICLE 17 (SAMPLING)**

1. A random statistical sampling method allows conclusions to be drawn from the results of audits of the sample on the overall expenditure from which the sample was taken, and hence provides evidence to obtain assurance on the functioning of the management and control systems.
2. The assurance provided on the functioning of the systems is determined by the degree of confidence resulting from the conclusions of the system audits and from the audits of operations in the sample selected by a random statistical sampling method. In order to obtain a high level of assurance, that is, a reduced audit risk, the audit authority should combine the results of system audits and audits of operations. The audit authority first evaluates the reliability of the systems (high, average or low) taking into account the results of systems audits, so as to determine the technical parameters of the sampling, in particular the confidence level and the expected error rate. Member States may also use the results of the report on the compliance assessment pursuant to Article 71(2) of Regulation (EC) No 1083/2006. The combined level of assurance obtained from the systems audits and the audits of operations should be high. The confidence level used for sampling operations should not be less than 60 % with a maximum materiality level of 2 %. For a system evaluated as having low reliability, the confidence level used for sampling operations should not be below 90 %. The audit authority should describe in the annual control report the way assurance has been obtained.
3. The reliability of management and control systems is determined using criteria established by the audit authority for systems audits, including a quantified assessment of all key elements of the systems and encompassing the main authorities and intermediate bodies participating in the management and control of the operational programme. A record of the assessments carried out is kept in the audit file.
4. Where the management and control system is common to a number of similar operational programmes, for example for the same Fund, in accordance with Article 71(4) of Regulation (EC) No 1083/2006, a single sample guaranteeing the same technical parameters of confidence and materiality levels and taking into account the same expected rate of error, as indicated above, may be selected for all programmes together.

▼ M1

5. Where the number of operations for a given reference year is insufficient to allow the use of a statistical method for the random selection of the sample, a non- statistical method may be used. The method applied must ensure a random selection of the sample. The size of the sample must be determined taking into account the level of assurance provided by the system, and must be sufficient to enable the audit authority to draw valid conclusions (for example low sampling risk) on the effective functioning of the system.

▼ C1*ANNEX V***MODEL AUDIT STRATEGY PURSUANT TO ARTICLE 62(1)(c) OF
REGULATION (EC) No 1083/2006****1. INTRODUCTION**

- Identification of the audit authority responsible for drawing up the audit strategy and of any other bodies which have contributed. Explanation of the procedure followed for drawing up the audit strategy.
- Specification of the overall objectives of the audit strategy.
- Explanation of the functions and responsibility of the audit authority and other bodies carrying out audits under its responsibility.
- Indication of the independence of the audit authority from the managing authority and certifying authority.
- Confirmation by the audit authority that the bodies carrying out audits pursuant to Article 62(3) of Regulation (EC) No 1083/2006 have the requisite functional independence.

2. LEGAL BASIS AND SCOPE

- Indication of any national regulatory framework that affects the audit authority and its functions.
- Indication of the period covered by the strategy.
- Indication of the Funds, programmes and areas covered by the strategy.

3. METHODOLOGY

- Indication of the audit methodology to be followed taking account of internationally accepted audit standards (including, but not limited to, INTOSAI, IFAC and IIA), audit manuals and other specific documents.

4. AUDIT APPROACH AND PRIORITIES

- Materiality thresholds for planning purposes and for reporting deficiencies.
- Indication of the types of audits to be carried out (system audits, audits of operations).
- *For system audits:*
 - (a) specification of the body or bodies responsible for the audit work;
 - (b) specification of the bodies to be audited;
 - (c) indication of any horizontal issues to be covered by the system audits, such as public procurement, state aid, environmental requirements, equal opportunities and IT systems.
- *For audits of operations:*
 - (a) specification of the body or bodies responsible for the audit work;
 - (b) specification of the criteria for determining the assurance level gained from system audits and reference to the documentation used for applying the sampling methodology set out in Article 17;

▼ C1

- (c) specification of the procedure for determining steps to be taken where material errors are detected.
 - Indication and justification of the priorities and audit objectives established for the whole of the programming period.
 - Explanation of the linkage of the risk assessment results to the audit work planned.
 - An indicative audit schedule of audit assignments for the forthcoming year provided in a table format.
5. RISK ASSESSMENT
- Indication of the procedures followed, including the extent to which the results of previous audits of the bodies and systems have been taken into account (for example, audits from the 2000-2006 period, audit work for the compliance assessment).
 - Indication of the managing authority, certifying authority and intermediate bodies covered.
 - Indication of the risk factors taken into account, including any horizontal issues identified as risk areas.
 - Indication of the results through identification and prioritisation of the key bodies, processes, controls and programmes and priority axes to audit.
6. RELIANCE ON THE WORK OF OTHERS
- Indication of the extent to which certain components are audited by other auditors and the extent of potential reliance on such work.
 - Explanation of how the audit authority will ensure the quality of the work carried out by the other audit bodies, taking account of internationally accepted audit standards.
7. RESOURCES
- Indication of planned resources to be allocated, at least for the forthcoming year.
8. REPORTING
- Indication of internal procedures for reporting, such as provisional and final audit reports, and of the right of the body audited to be heard and to provide an explanation before a final position is taken.

▼ C1*ANNEX VI***MODEL ANNUAL CONTROL REPORT PURSUANT TO ARTICLE 62(1)
(d)(i) OF COUNCIL REGULATION (EC) No 1083/2006 AND ARTICLE 18
(2) OF THE PRESENT REGULATION****1. INTRODUCTION**

- Indication of the responsible audit authority and other bodies that have been involved in preparing the report.
- Indication of the 12 month (reference) period from which the random sample was drawn.
- Identification of the operational programme(s) covered by the report and of its/their managing and certifying authorities. Where the report covers more than one programme or Fund, the information shall be broken down by programme and by Fund.
- Description of the steps taken to prepare the report.

2. CHANGES IN MANAGEMENT AND CONTROL SYSTEMS

- Indication of any significant changes in the management and control systems notified to the audit authority as compared with the description provided pursuant to Article 71(1) of Regulation (EC) No 1083/2006 and of the dates from which the changes apply.

3. CHANGES TO AUDIT STRATEGY

- Indication of any changes that have been made to the audit strategy or are proposed, and of the reasons behind them.

4. SYSTEMS AUDITS

- Indication of the bodies that have carried out systems audits, including the audit authority itself.
- Summary list of the audits carried out (bodies audited).
- Description of the basis for selection of the audits in the context of the audit strategy.
- Description of the principal findings and conclusions drawn from the audit work for the management and control systems and their functioning, including the sufficiency of management checks, certification procedures and the audit trail, adequate separation of functions and compliance with Community requirements and policies.
- Indication of whether any problems identified were considered to be of a systemic character, and of the measures taken, including a quantification of the irregular expenditure and any related financial corrections.

5. AUDITS OF SAMPLES OF OPERATIONS

- Indication of the bodies that carried out the sample audits, including the audit authority.
- Description of the basis for selection of the sample(s).
- Indication of the materiality level and, in the case of statistical sampling, the confidence level applied and the interval, if applicable.

▼ C1

- Summary table (see below), broken down by programme and by Fund, indicating the eligible expenditure declared to the Commission during the calendar (reference) year (ending in the audit period), the amount of expenditure audited, and the percentage of expenditure audited in relation to total eligible expenditure declared to the Commission (both for the last calendar year and cumulatively). Information relating to the random sample should be distinguished from that related to other samples.
 - Description of the principal results of the audits, indicating in particular the amount of irregular expenditure and the error rate resulting from the random sample audited.
 - Indication of the conclusions drawn from the results of the audits with regard to the effectiveness of the management and control system.
 - Information on the follow-up of irregularities, including revision of previously reported error rates.
 - Indication of whether any problems identified were considered to be systemic in nature, and the measures taken, including a quantification of the irregular expenditure and any related financial corrections.
6. COORDINATION BETWEEN AUDIT BODIES AND SUPERVISORY WORK OF THE AUDIT AUTHORITY
- Description of the procedure for coordination between different national audit bodies and the audit authority itself (if applicable).
 - Description of the procedure for supervision applied by the audit authority to other audit bodies (if applicable).
7. FOLLOW-UP OF PREVIOUS YEARS' AUDIT ACTIVITY
- Information on the follow-up of outstanding audit recommendations and on the follow-up of results of systems audits and audits of operations from earlier years.
8. OTHER INFORMATION (IF APPLICABLE)

▼ C1

9. TABLE FOR DECLARED EXPENDITURE AND SAMPLE AUDITS

| Fund | Reference (CCI No) | Programme | Expenditure declared in reference year | Expenditure in reference year audited for the random sample | | Amount and percentage (error rate) of irregular expenditure in random sample ⁽³⁾ | | Other expenditure audited ⁽⁴⁾ | Amount of irregular expenditure in other expenditure sample | Total expenditure declared cumulatively | Total expenditure audited cumulatively as a percentage of total expenditure declared cumulatively |
|------|--------------------|-----------|--|---|----------------|---|---|--|---|---|---|
| | | | | ⁽¹⁾ | ⁽²⁾ | Amount | % | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

⁽¹⁾ Amount of expenditure audited.

⁽²⁾ Percentage of expenditure audited in relation to expenditure declared to the Commission in the reference year.

⁽³⁾ Where the random sample covers more than one Fund or programme, the information is provided for the whole sample.

⁽⁴⁾ Expenditure from complementary sample and expenditure for random sample not in reference year.

▼ C1

ANNEX VII

**MODEL ANNUAL OPINION PURSUANT TO ARTICLE 62(1)(d)(ii) OF
COUNCIL REGULATION (EC) No 1083/2006 AND ARTICLE 18(2) OF
THE PRESENT REGULATION**

To the European Commission, Directorate-General ...

INTRODUCTION

I, the undersigned, representing the ... (name of body designated by Member State), have examined the functioning of the management and control systems in the operational programme ... (name of operational programme, CCI code number, period), in order to issue an opinion on whether the systems functioned effectively so as to provide reasonable assurance that statements of expenditure presented to the Commission are correct and, as a consequence, reasonable assurance that the underlying transactions are legal and regular.

SCOPE OF THE EXAMINATION

The examination was carried out in accordance with the audit strategy in respect of this programme during the period 1 July to 30 June ... (year) and reported in the attached annual control report pursuant to Article 62(1)(d)(i) of Council Regulation (EC) No 1083/2006.

Either

There were no limitations on the scope of the examination.

Or

The scope of the examination was limited by the following factors:

(a) ...

(b) ...

(c) etc.

(Indicate any limitation on the scope of the examination, for example any systemic problems, weaknesses in the management and control system, lack of supporting documentation, cases under legal proceedings, etc., and estimate the amounts of expenditure and the Community contribution affected. If the audit authority does not consider that the limitations have an impact on the final expenditure declared, this should be stated.)

OPINION

Either

(Unqualified opinion)

Based on the examination referred to above, it is my opinion that, for the above-mentioned period, the management and control system established for the programme ... (name of operational programme, CCI code number, period) complied with the applicable requirements of Articles 58 to 62 of Council Regulation (EC) No 1083/2006 and Section 3 of Commission Regulation (EC) No 1828/2006 and functioned effectively so as to provide reasonable assurance that statements of expenditure presented to the Commission are correct and, as a consequence, reasonable assurance that the underlying transactions are legal and regular.

▼ C1**Or***(Qualified opinion)*

Based on the examination referred to above, it is my opinion that, for the above-mentioned period, the management and control systems established for the programme ... (name of operational programme, CCI code number, period) complied with the applicable requirements of Articles 58 to 62 of Council Regulation (EC) No 1083/2006 and Section 3 of Commission Regulation (EC) No 1828/2006 and functioned effectively so as to provide reasonable assurance that statements of expenditure presented to the Commission are correct and, as a consequence, reasonable assurance that the underlying transactions are legal and regular, except in the following respects: ... (1).

My reasons for considering that this (these) aspect(s) of the systems did not comply with the requirements and/or did not operate in such a way as to give a reasonable assurance on the correctness of the statements of expenditure presented to the Commission are as follows ... (2).

I estimate the impact of the qualification(s) to be ... of the total expenditure declared. The Community contribution affected is thus ...

Or*(Adverse opinion)*

Based on the examination referred to above, it is my opinion that, for the above-mentioned period, the management and control system established for the programme ... (name of operational programme, CCI code number, period) did not comply with the requirements of Articles 58 to 62 of Council Regulation (EC) No 1083/2006 and Section 3 of Commission Regulation (EC) No 1828/2006 and did not function effectively so as to provide reasonable assurance that statements of expenditure presented to the Commission are correct and, as a consequence, does not provide reasonable assurance that the underlying transactions are legal and regular.

This adverse opinion is based on ... (3)

Date

Signature

...

...

(1) Indicate the body or bodies and the aspect(s) of their systems that did not comply with requirements and/or did not operate effectively.

(2) Indicate for each body and each aspect of the system the reasons for the qualification.

(3) Indicate for each body and each aspect the reasons for the adverse opinion.

▼ C1

ANNEX VIII

**MODEL FINAL CONTROL REPORT AND CLOSURE DECLARATION
FOR OPERATIONAL PROGRAMMES PURSUANT TO ARTICLE 62(1)
(e) OF COUNCIL REGULATION (EC) No 1083/2006 AND ARTICLE 18
(3) OF THE PRESENT REGULATION**

Part A: Model final control report

1. INTRODUCTION

- Indication of the responsible audit authority and other bodies that have been involved in preparing the report.
- Indication of the last reference period from which the random sample was drawn.
- Identification of the operational programme(s) covered by the report and its/their managing and certifying authorities, where applicable, broken down by Fund and programme.
- Description of the steps taken to prepare the report.

2. CHANGES IN MANAGEMENT AND CONTROL SYSTEMS AND AUDIT STRATEGY ⁽¹⁾

- Indication of any significant changes in the management and control systems notified to the audit authority as compared with the description provided pursuant to Article 71(1) of Regulation (EC) No 1083/2006, and of the dates from which the changes apply.
- Indication of any changes that have been made to the audit strategy and reasons for such changes

3. SUMMARY OF AUDITS CARRIED OUT PURSUANT TO ARTICLE 62 (1)(a) AND (b) OF REGULATION (EC) No 1083/2006 AND ARTICLE 17 OF THE PRESENT REGULATION

For systems audits:

- Indication of the bodies that have carried out systems audits, including the audit authority itself.
- Summary list of audits carried out: bodies audited and year of audit.
- Description of the basis for selection of audits in the context of the audit strategy ⁽²⁾.
- Description of the principal findings and the conclusions drawn from the audit work for the management and control systems and their functioning, including the sufficiency of management checks, certification procedures and the audit trail, adequate separation of functions and compliance with Community requirements and policies ⁽²⁾.
- Indication of whether any problems identified were considered to be of a systemic character, and the measures taken, including a quantification of the irregular expenditure and any related financial corrections ⁽²⁾.

⁽¹⁾ For changes not indicated in earlier annual control reports.

⁽²⁾ For audits not covered by earlier annual control reports.

▼ C1

For audits of operations:

- Indication of the bodies that carried out the sample audits, including the audit authority itself.
- Description of the basis for selection of the sample(s).
- Indication of the materiality level and, in the case of statistical sampling, the confidence level applied and the interval, if applicable.
- Description of the principal results of the audits, indicating in particular the amount of irregular expenditure and the error rate resulting from the random sample audited ⁽¹⁾.
- Indication of the conclusions drawn from the results of the audits with regard to the effectiveness of the management and control system.
- Information on the follow-up of irregularities, including revision of previously reported error rates.
- Indication of whether any problems identified were considered to be systemic in nature, and the measures taken, including a quantification of the irregular expenditure and any related financial corrections ⁽¹⁾.

4. FOLLOW-UP OF AUDIT ACTIVITY

- Information on the follow-up of the results of systems audits and audits of operations.

5. ADDITIONAL WORK UNDERTAKEN BY AUDIT AUTHORITY IN PREPARING ITS CLOSURE DECLARATION

- Summary of audits of the closure procedure of the managing and certifying authorities and intermediate bodies.
- Summary of the results of the examination of the debtors' ledger kept pursuant to Article 61(f) of Regulation (EC) No 1083/2006.
- Summary of the results of the re-performance of controls on the accuracy of the amounts declared in relation to supporting documents.
- Summary of the results of examination of reports of other national or Community audit bodies (specify, by category, which reports have been received and examined).
- Summary of the results of examination of information relating to follow-up of audit findings and reported irregularities.
- Summary of the results of examination of additional work carried out by managing and certifying authorities to enable an unqualified opinion to be provided.
- Other.

6. LIMITATIONS ON THE SCOPE OF THE EXAMINATION BY THE AUDIT AUTHORITY

- Details of any factors that have limited the scope of the examination by the audit authority should be reported ⁽²⁾.
- Estimated amounts of expenditure and the Community contribution that are affected must be stated.

⁽¹⁾ For audits not covered by earlier annual control reports.

⁽²⁾ Examples of such matters include systemic problems, weaknesses in management and control systems, lack of supporting documents, and cases under legal proceedings.

▼ C1

7. REPORTED IRREGULARITIES

- Confirmation that the procedure for reporting and following up irregularities, including the treatment of systemic problems, has been carried out in accordance with regulatory requirements.
- Confirmation of the accuracy of the information given in the final implementation report on the irregularities reported pursuant to Article 70(1) (b) of Regulation (EC) No 1083/2006.
- A list of cases of irregularity regarded as systemic and the amounts of expenditure affected.

8. OTHER INFORMATION (IF APPLICABLE)

▼ CI

9. TABLE FOR DECLARED EXPENDITURE AND SAMPLE AUDITS

| Fund | Reference (CCI No) | Programme | Expenditure declared in reference year | Expenditure in reference year audited for the random sample | | Amount and percentage (error rate) of irregular expenditure in random sample ⁽³⁾ | | Other expenditure audited ⁽⁴⁾ | | Amount of irregular expenditure in other expenditure sample | Total expenditure declared cumulatively | Total expenditure audited cumulatively as a percentage of total expenditure declared cumulatively |
|------|--------------------|-----------|--|---|----------------|---|---|--|--|---|---|---|
| | | | | ⁽¹⁾ | ⁽²⁾ | Amount | % | ⁽¹⁾ | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

⁽¹⁾ Amount of expenditure audited.

⁽²⁾ Percentage of expenditure audited in relation to expenditure declared to the Commission in the reference year.

⁽³⁾ Where the random sample covers more than one Fund or programme, the information is provided for the whole sample.

⁽⁴⁾ Expenditure from complementary sample and expenditure for random sample not in reference year.

▼ C1**Part B: Closure declaration**

To the European Commission, Directorate-General ...

1. INTRODUCTION

I, the undersigned, representing the ... (name of the body designated by Member State), have for the operational programme ... (name of the operational programme, CCI code number, period) examined the results of the audit work carried out on this programme by or under the responsibility of the audit authority in accordance with the audit strategy (and have carried out the additional work I judged necessary). The results of the examination and any additional work I have performed are summarised in the attached final control report (which also contains the information required by the annual control report for the period 1 January 2015 to 31 December 2016). I have planned and performed this work with a view to obtaining a reasonable assurance as to whether the payment application for the final balance of the Community contribution to the operational programme is correct and valid and the underlying transactions covered by the final statement of expenditure are legal and regular.

2. SCOPE OF THE EXAMINATION

The examination was carried out in accordance with the audit strategy in respect of this programme and reported in the attached final control report pursuant to Article 62(1)(e) of Council Regulation (EC) No 1083/2006.

Either

There were no limitations on the scope of the examination.

Or

The scope of the examination was limited by the following factors:

(a) ...

(b) ...

(c) etc.

(Indicate any limitation on the scope of the examination, for example any systemic problems, weaknesses in the management and control system, lack of supporting documentation, cases under legal proceedings, etc., and estimate the amounts of expenditure and the Community contribution affected. If the audit authority does not consider that the limitations have an impact on the final expenditure declared, this should be stated.)

3. IRREGULARITIES AND ERROR RATES**Either**

The cases of irregularity and error rates found in the audit work are not such as to preclude an unqualified opinion given the satisfactory way they have been dealt with by the managing authority and the trend in the level of their occurrence over time.

Or

The cases of irregularity and error rates found in the audit work and the way they have been dealt with by the managing authority are such as to preclude an unqualified opinion. A list of these cases is provided in the final control report, together with an indication of their possible systemic character and the scale of the problem. The amounts of total declared expenditure and public contribution that could be affected are ... respectively. As a consequence, the corresponding Community contribution that could be affected is ...

▼ **C1**

4. OPINION

Either*(Unqualified opinion)**If there were no limitations on the scope of the examination and the cases of irregularity and error rates and the way they have been dealt with by the managing authority do not preclude an unqualified opinion:*

Based on the examination referred to above, it is my opinion that the final statement of expenditure presents fairly, in all material respects, the expenditure paid under the operational programme, that the application for payment of the final balance of the Community contribution to this programme is valid and that the underlying transactions covered by the final statement of expenditure are legal and regular.

Or*(Qualified opinion)**If there were limitations on the scope of the examination and/or the cases of irregularity and error rates and the way they have been dealt with by the managing authority call for a qualified opinion but do not justify an unfavourable opinion for all the expenditure concerned:*

Based on the examination referred to above, it is my opinion that the final statement of expenditure presents fairly, in all material respects, the expenditure paid under the operational programme, that the application for payment of the final balance of the Community contribution to this programme is valid and that the underlying transactions covered by the final statement of expenditure are legal and regular, except with regard to the matters referred to at point 2 and/or to the observations at point 3 regarding the error rates and cases of irregularity and the way they have been dealt with by the managing authority, the impact of which is quantified above. I estimate the impact of these qualifications to be ... of the total expenditure declared. The Community contribution affected is thus ...

Or*(Adverse opinion)**If there were major limitations on the scope of the examination error rates and cases of irregularity and the way they have been dealt with by the managing authority such that no conclusion can be reached on the reliability of the final statement of expenditure without considerable further work:*

Based on the examination referred to above, and in particular in view of the matters referred to at point 2 and/or the error rates and cases of irregularity and the fact that they have not been dealt with satisfactorily by the managing authority as reported at point 3, it is my opinion that the final statement of expenditure does not present fairly, in all material respects, the expenditure paid under the operational programme, that, as a consequence, the application for payment of the final balance of the Community contribution to this programme is not valid and that the underlying transactions covered by the final statement of expenditure are not legal and regular.

Date

Signature

...

...

▼ C1*ANNEX IX***MODEL DECLARATION FOR THE PARTIAL CLOSURE OF OPERATIONAL PROGRAMMES PURSUANT TO ARTICLE 18(5)**

To the European Commission, Directorate-General ...

The managing authority for the programme ... (name of operational programme, CCI code number, period) has submitted a statement of expenditure relating to operations (completed as at ... (date up to which operations were completed)/-completed between ... and ... (dates between which operations were completed)) and is applying for partial closure of the programme pursuant to Article 88(2)(b) of Regulation (EC) No 1083/2006 for these operations.

I, the undersigned, representing the ... (name of body designated by the Member State) have examined the results of the audit work carried out on this programme as set out in the annual control reports and annual opinions issued pursuant to Articles 62(1)(d)(i) and (ii) of Council Regulation (EC) No 1083/2006 for the year/years ...,

I have planned and performed this work with a view to obtaining a reasonable assurance as to whether the statement of expenditure concerned is correct and valid and the underlying transactions covered by the statement of expenditure are legal and regular.

Opinion

Based on the examination referred to above, it is my opinion that the statement of expenditure on completed operations submitted by the managing authority for the programme ... (name of operational programme, CCI code number, period) for the purpose of partial closure of the programme in respect of operations (completed as at .../completed between ... and ...) presents fairly, in all material respects, the expenditure paid and that the underlying transactions are legal and regular.

Date

Signature

...

...

▼ M1

ANNEX X

**CERTIFICATE AND STATEMENT OF EXPENDITURE AND
APPLICATION FOR INTERIM PAYMENT**

▼ M1

EUROPEAN COMMISSION

..... *Fund or Funds concerned*

Certificate and statement of expenditure and payment application

Name of operational programme:

Commission Decision: *of*

Commission reference (CC) No:

National reference (if any):



CERTIFICATE

I, the undersigned,
representing the certifying authority designated by (*)

hereby certify that all expenditure included in the attached statement complies with the criteria for eligibility of expenditure set out in Article 56 of Regulation (EC) No 1083/2006 and has been paid by the beneficiaries on the implementation of the operations selected under the operational programme in accordance with the conditions for granting of public contributions under Article 78 of Regulation (EC) No 1083/2006

after (‡)

| | | |
|----|----|------|
| .. | .. | 20.. |
|----|----|------|

 and amounts to

| | |
|----------|--|
| Euro (€) | |
|----------|--|

(exact figure to two decimal places)

The attached statement of expenditure, broken down by priority, is based on accounts provisionally closed on

| | | |
|----|----|------|
| .. | .. | 20.. |
|----|----|------|

and forms an integral part of this certificate.

I also certify that operations are progressing in pursuance with the objectives laid down in the Decision and in accordance with Regulation (EC) No 1083/2006, and in particular that:

- (1) the expenditure declared complies with the applicable Community and national rules and has been paid in respect of operations selected for funding in accordance with the criteria applicable to the operational programme and the applicable Community and national rules, in particular:
 - State aid rules,
 - Public procurement rules,
 - Rules on the justification of advances in the framework of state aid under Article 87 of the EC Treaty by expenditure paid out by the beneficiary within a three years deadline;
- (2) the statement of expenditure is accurate, results from reliable accounting systems and is based on verifiable supporting documents;
- (3) the underlying transactions are lawful and comply with the rules and the procedures have been followed satisfactorily;
- (4) the statement of expenditure and the payment application take account, where applicable, of any amounts recovered (¶) and of any interest on late payments received as referred to in Article 70(1)b of Regulation (EC) No 1083/2006, and of revenue accruing from operations financed under the operational programme;
- (5) the breakdown of the underlying operations is recorded on computer files and is available to the relevant Commission departments on request.

In accordance with Article 90 of Regulation (EC) No 1083/2006, the supporting documents are and will continue to be available for at least three years following the closure of the operational programme by the Commission (without prejudice to the special conditions laid down in Article 100(1) of that Regulation).

Date

| | | |
|----|----|------|
| .. | .. | 20.. |
|----|----|------|

Name in capitals, stamp, position and signature
of competent authority

.....

(*) Indicate the administrative instrument of designation in accordance with Article 59 of Regulation (EC) No 1083/2006 with any references and the date.
 (‡) Reference date according to the Decision.
 (¶) Total amount of eligible expenditure paid by beneficiaries.
 (¶) Article 20(2b) of Regulation (EC) No 1828/2006 shall apply in relation to the exchange rate.

▼ **M1**

| Statement of expenditure by priority axis: Interim payment | | | |
|--|--|--|--------------------------------------|
| Operational Programme reference (CCI No): | | | |
| Name of programme: | | | |
| Date of provisional closure of accounts: Date of sending to the Commission: | | | |
| Total certified eligible expenditure paid: | | | |
| Priority Axis | Basis for calculating Community contribution (public or total) (*) | 2007-2015 | |
| | | Total amount of eligible expenditure paid by beneficiaries | Corresponding public contribution |
| <i>Priority Axis 1</i> | | | |
| <i>Priority Axis 2</i> | | | |
| <i>Priority Axis 3</i> | | | |
| Total for regions not receiving transitional support | | | |
| Total for regions receiving transitional support | | | |
| Technical assistance: Total | | | |
| Grand total | | | |
| NB: If an operational programme is multi-objective or multi-Fund, the priority axis shall indicate the objective(s) and Fund(s) concerned. (*) This co-financing rate and the method for its calculation are found in the financial table of the operational programme for the priority axis concerned. | | | |
| | | | |

▼ **M1**

| APPLICATION FOR PAYMENT: Interim payment | | | | | | |
|--|--|---|--|------|--|--|
| <i>Name of operational programme:</i> | | | | | | |
| <i>Operational programme reference (CCI) No:</i> | | | | | | |
| <i>Fund(s):</i> | | | | | | |
| Pursuant to Article 61 of Regulation (EC) No 1083/2006, I, the undersigned (name in capitals, stamp, position and signature of competent authority), hereby request that you pay by way of intermediate payment the sum of: | | | | | | |
| In EUR | Convergence Objective | European Competitiveness and Employment Objective | European territorial Cooperation Objective | | | |
| ERDF | | | | | | |
| ESF | | | | | | |
| Cohesion Fund | | | | | | |
| This application is admissible because: | | | | | | |
| | | Delete as appropriate | | | | |
| (a) no more than the maximum amount of assistance from the Funds as laid down in the decision of the Commission approving the operational programme has been paid by the Commission during the whole period for each priority axis | | | | | | |
| (b) the managing authority has sent the Commission the most recent annual implementation report in accordance with Article 67(1) and (3) of Regulation (EC) No 1083/2006 | | <ul style="list-style-type: none"> — has been forwarded by the managing authority within the time limit laid down — is attached — is not due | | | | |
| (c) there is no reasoned opinion by the Commission in respect of an infringement under Article 226 of the EC Treaty, as regards the operation(s) for which the expenditure is declared in the application for payment | | | | | | |
| The payment should be made by the Commission to the body designated by the Member State for the purposes of making payments | | | | | | |
| Designated body | | | | | | |
| Bank | | | | | | |
| Bank account No | | | | | | |
| Holder of account (where not the same as the designated body) | | | | | | |
| Date | <table border="1" style="display: inline-table;"> <tr> <td style="width: 20px; text-align: center;">..</td> <td style="width: 20px; text-align: center;">..</td> <td style="width: 20px; text-align: center;">20..</td> </tr> </table> | .. | .. | 20.. | Name in capitals, stamp, position and signature of competent authority | |
| .. | .. | 20.. | | | | |

▼ M1

| |
|---|
| <p>Certificate and statement of expenditure and application for final payment</p> <p>EUROPEAN COMMISSION</p> <p>..... <i>Fund or Funds concerned</i></p> <p>Certificate and statement of expenditure and payment application</p> |
| <p><i>Name of operational programme:</i></p> <p><i>Commission Decision:</i> <i>of</i></p> <p><i>Commission reference (CCI) No:</i></p> <p><i>National reference (if any):</i></p> |
| |



CERTIFICATE

I, the undersigned,
representing the certifying authority designated by ⁽¹⁾

hereby certify that all expenditure included in the attached statement complies with the criteria for eligibility of expenditure set out in Article 56 of Regulation (EC) No 1083/2006 and has been paid by the beneficiaries on the implementation of the operations selected under the operational programme in accordance with the conditions for granting of public contributions under Article 78 of Regulation (EC) No 1083/2006

after ⁽²⁾

| | | |
|----|----|------|
| .. | .. | 20.. |
|----|----|------|

and amounts to

| | |
|---------------------|--|
| euro ⁽³⁾ | |
|---------------------|--|

(exact figure to two decimal places)

The attached statement of expenditure, broken down by priority, is based on accounts closed on

| | | |
|----|----|------|
| .. | .. | 20.. |
|----|----|------|

and forms an integral part of this certificate.

I also certify that operations have been carried out in pursuance of the objectives laid down in the Decision and in accordance with Regulation (EC) No 1083/2006, and in particular that:

- (1) the expenditure declared complies with the applicable Community and national rules and has been paid in respect of operations selected for funding in accordance with the criteria applicable to the operational programme and the applicable Community and national rules, in particular:
 - State aid rules,
 - Public procurement rules,
 - Rules on the justification of advances in the framework of state aid under Article 87 of the EC Treaty by expenditure paid out by the beneficiary within a three years deadline,
 - no declaration of expenditure concerning major projects which have not been approved by the Commission;
- (2) the statement of expenditure is accurate, results from reliable accounting systems and is based on verifiable supporting documents;
- (3) the underlying transactions are lawful and comply with the rules and the procedures have been followed satisfactorily;
- (4) the statement of expenditure and the payment application take account, where applicable, of any amounts recovered ⁽⁴⁾ and of any interest on late payments received as referred to in Article 70(1)b of Regulation (EC) No 1083/2006, and of revenue accruing from operations financed under the operational programme;
- (5) the breakdown of the underlying operations is recorded on computer files and is available to the relevant Commission departments on request.

In accordance with Article 90 of Regulation (EC) No 1083/2006, the supporting documents are and will continue to be available for at least three years following the closure of the operational programme by the Commission (without prejudice to the special conditions laid down in Article 100(1) of that Regulation).

Date

| | | |
|----|----|------|
| .. | .. | 20.. |
|----|----|------|

Name in capitals, stamp, position and signature
of competent authority

.....

- ⁽¹⁾ Indicate the administrative instrument of designation in accordance with Article 59 of Regulation (EC) No 1083/2006 with any references and the date.
⁽²⁾ Reference date according to the Decision.
⁽³⁾ Total amount of eligible expenditure paid by beneficiaries.
⁽⁴⁾ Article 20(2b) of Regulation (EC) No 1828/2006 shall apply in relation to the exchange rate.

▼ **M1**

| Statement of expenditure by priority axis: payment of the balance | | | |
|---|--|--|-----------------------------------|
| Operational Programme reference No (CCI No): | | | |
| Name of programme: | | | |
| Date of final closure of accounts: Date of submission to the Commission: | | | |
| Total certified eligible expenditure paid: | | | |
| Priority Axis | Basis for calculating Community contribution (public or total) (*) | 2007-2015 | |
| | | Total amount of eligible expenditure paid by beneficiaries | Corresponding public contribution |
| <i>Priority Axis 1</i> | | | |
| <i>Priority Axis 2</i> | | | |
| <i>Priority Axis 3</i> | | | |
| Total for regions not receiving transitional support | | | |
| Total for regions receiving transitional support | | | |
| Technical assistance: total | | | |
| Expenditure in the scope of the ERDF in the grand total where an operational programme is co-financed by the ESF (†) | | | |
| Expenditure in the scope of the ESF in the grand total where an operational programme is co-financed by the ERDF | | | |
| Grand total | | | |
| <p><i>NB:</i> If an operational programme is multi-objective or multi-fund, the priority axis shall indicate the objective(s) and Fund(s) concerned.</p> <p>(*) This co-financing rate and the method for its calculation are found in the financial table of the operational programme for the priority axis concerned.</p> <p>(†) The field shall be completed according to whether the operational programme is co-financed by the ERDF or by the ESF if use is made of the option under Article 34 (2) of Regulation (EC) No 1083/2006.</p> | | | |



| APPLICATION FOR PAYMENT: payment of the balance | | | | | | |
|---|--|---|--|------|--|--|
| <i>Name of operational programme:</i> | | | | | | |
| <i>Operational programme reference (CCI) No:</i> | | | | | | |
| <i>Fund(s):</i> | | | | | | |
| Pursuant to Article 61 of Regulation (EC) No 1083/2006, I, the undersigned (name in capitals, stamp, position and signature of competent authority), hereby request that you pay by way of final payment: | | | | | | |
| In EUR | Convergence Objective | Regional competitiveness and Employment Objective | European territorial Cooperation Objective | | | |
| ERDF | | | | | | |
| ESF | | | | | | |
| Cohesion Fund | | | | | | |
| This application is admissible because: | | | | | | |
| | | Delete as appropriate | | | | |
| (a) the final implementation report for the operational programme in accordance with Article 67 of Regulation (EC) No 1083/2006 | | <ul style="list-style-type: none"> — has been forwarded by the managing authority within the time limit laid down — is attached | | | | |
| (b) a closure declaration referred to in Article 62(1)(e) of Regulation (EC) No 1083/2006 | | <ul style="list-style-type: none"> — has been forwarded by the managing authority within the time limit laid down — is attached | | | | |
| (c) there is no reasoned opinion by the Commission in respect of an infringement under Article 226 of the EC Treaty, as regards the operation(s) for which the expenditure is declared in the application for payment in question | | | | | | |
| The payment should be made by the Commission to the body designated by the Member State for the purposes of making payments | | | | | | |
| Designated body. | | | | | | |
| Bank. | | | | | | |
| Bank account No. | | | | | | |
| Holder of account (where not the same as the designated body). | | | | | | |
| Date | <table border="1" style="display: inline-table;"> <tr> <td style="width: 20px; text-align: center;">..</td> <td style="width: 20px; text-align: center;">..</td> <td style="width: 20px; text-align: center;">20..</td> </tr> </table> | .. | .. | 20.. | Name in capitals, stamp, position and signature of competent authority | |
| .. | .. | 20.. | | | | |

ANNEX XI

ANNUAL STATEMENT ON WITHDRAWN AND RECOVERED AMOUNTS, PENDING RECOVERIES AND IRRECOVERABLE AMOUNTS (ARTICLE 20(2))

1. WITHDRAWALS AND RECOVERIES DEDUCTED FROM STATEMENTS OF EXPENDITURE DURING THE YEAR 20...

| a | (A) withdrawals ⁽¹⁾ | | | | (B) recoveries ⁽²⁾ | | | |
|---------------|--|--|--|---|--|--|--|--|
| | b | c | d | e | f | g | h | i |
| Priority axis | Total amount of expenditure paid by beneficiaries withdrawn ⁽³⁾ | Corresponding public contribution withdrawn ⁽⁴⁾ | Total amount of expenditure withdrawn relating to irregularities reported under Art. 28 (1) of Regulation (EC) No 1828/2006 ⁽⁵⁾ | Amount of corresponding public contribution withdrawn relating to irregularities reported under Art. 28(1) of Regulation (EC) No 1828/2006 ⁽⁶⁾ | Public contribution recovered ⁽⁷⁾ | Total amount of expenditure paid by beneficiaries ⁽⁸⁾ | Amount of public contribution recovered relating to irregularities reported under Art. 28 (1) of Regulation (EC) No 1828/2006 ⁽⁹⁾ | Total amount of expenditure relating to irregularities reported under Art. 28(1) of Regulation (EC) No 1828/2006 ⁽¹⁰⁾ |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| ... | | | | | | | | |
| Total | | | | | | | | |

⁽¹⁾ Part A) of the table (withdrawals) is completed relating to expenditure already declared to the Commission and which has been withdrawn from the programme following detection of the irregularity. In this case the tables 2 and 3 of this annex will not need to be completed.

⁽²⁾ Part B) of the table (recoveries) is completed relating to expenditure which was left for the time being in the programme pending outcome of recovery proceedings and which has been deducted following recovery.

⁽³⁾ This amount is the total amount of expenditure already declared to the Commission which was affected by irregularities and which has been withdrawn.

⁽⁴⁾ This column has to be completed where the contribution of the Funds is calculated with reference to public eligible expenditure.

⁽⁵⁾ This amount is the part of the amount in column b) which has been reported as irregular under the reporting procedures laid down in Article 28 of Regulation (EC) No 1828/2006.

⁽⁶⁾ This column has to be completed where the contribution of the Funds is calculated with reference to public eligible expenditure.

⁽⁷⁾ This is the amount of public contribution effectively recovered from the beneficiary.

⁽⁸⁾ This amount is the amount of expenditure paid by the beneficiary corresponding to the public contribution in column f).

⁽⁹⁾ This amount relates to the part of the amount in column f) which has been reported as irregular under the reporting procedures laid down in Article 28 of Regulation (EC) No 1828/2006.

⁽¹⁰⁾ This amount relates to the part of the amount in column g) which has been reported as irregular under the procedures laid down in Article 28 of Regulation (EC) No 1828/2006.

2. PENDING RECOVERIES AS AT 31.12.20..

| a | b | c | d | e | f |
|---------------|--|--|---|---|--|
| Priority axis | Year of launch of recovery proceedings | Public contribution to be recovered ⁽¹⁾ | Total amount of eligible expenditure paid by beneficiaries ⁽²⁾ | Total amount of expenditure relating to irregularities reported under Art. 28(1) of Regulation (EC) No 1828/2006 ⁽³⁾ | Amount of public contribution to be recovered relating to irregularities reported under Art. 28 (1) of Regulation (EC) No 1828/2006 ⁽⁴⁾ |
| 1 | 2007 | | | | |
| | 2008 | | | | |
| | ... | | | | |
| 2 | 2007 | | | | |
| | 2008 | | | | |
| | ... | | | | |
| 3 | 2007 | | | | |
| | 2008 | | | | |
| Total | | | | | |

⁽¹⁾ This is the public contribution subject to recovery proceedings at the level of the beneficiary.

⁽²⁾ This is the amount of the amount of expenditure paid by the beneficiary corresponding to the public contribution in column c).

⁽³⁾ This amount relates to the part of the amount in column d) which has been reported as irregular under the reporting procedures laid down in Article 28 of Regulation (EC) No 1828/2006.

⁽⁴⁾ This amount relates to the part of the amount in column c) which has been reported as irregular under the reporting procedures laid down in Article 28 of Regulation (EC) No 1828/2006.

▼ C1

ANNEX XII

DESCRIPTION OF MANAGEMENT AND CONTROL SYSTEMS

Model description of management and control systems pursuant to Article 21

1. GENERAL
 - 1.1. *Information submitted by:*
 - (name of the) Member State:
 - title of the programme and CCI No:
 - name of main contact point, including e-mail and fax: (body responsible for coordination of descriptions)
 - 1.2. *The information provided describes the situation on:* (dd/mm/yyyy)
 - 1.3. *System structure* (general information and flowchart showing the organisational relationship between the bodies involved in the management and control system)
 - 1.3.1. Managing authority (name, address and contact point in the managing authority)
 - 1.3.2. Intermediate bodies (name, address and contact points in the intermediate bodies)
 - 1.3.3. Certifying authority (name, address and contact point in the certifying authority)
 - 1.3.4. The audit authority and audit bodies (name, address and contact point in the audit authority and other audit bodies)
 - 1.4. *Guidance provided to the managing and certifying authorities and intermediate bodies to ensure sound financial management of Structural Funds* (date and reference).
2. MANAGING AUTHORITY

NB: This section should be completed separately for each managing authority.

 - 2.1. *Managing authority and its main functions*
 - 2.1.1. The date and form of the formal designation authorising the managing authority to carry out its functions
 - 2.1.2. Specification of the functions and tasks carried out directly by the managing authority
 - 2.1.3. Functions formally delegated by the managing authority (functions, intermediate bodies, form of delegation)
 - 2.2. *Organisation of the managing authority*
 - 2.2.1. Organisation chart and specifications of the functions of the units (including indicative number of posts allocated)
 - 2.2.2. Written procedures prepared for use by staff of the managing authority/-intermediate bodies (date and reference)
 - 2.2.3. Description of procedures for selecting and approving operations and for ensuring their compliance, for their whole implementation period, with applicable Community and national rules (Article 60(a) of Regulation (EC) No 1083/2006)
 - 2.2.4. Verification of operations (Article 60(b) of Council Regulation (EC) No 1083/2006):
 - description of the procedures for verification
 - bodies carrying out such verifications
 - written procedures (reference to manuals) issued for this work

▼ C1

- 2.2.5. Processing of applications for reimbursement:
- description of the procedures by which applications for reimbursement are received, verified, and validated, and by which payments to beneficiaries are authorised, executed and accounted for (including flowchart indicating all bodies involved)
 - bodies carrying out each step in the processing of the application for reimbursement
 - written procedures (reference to manuals) issued for this work
- 2.2.6. Description of how information will be transmitted to the certifying authority by the managing authority
- 2.2.7. Eligibility rules laid down by the Member State and applicable to the operational programme
- 2.3. *In cases where the managing authority and the certifying authority are both designated in the same body, describe how separation of functions is ensured*
- 2.4. *Public procurement, State aid, equal opportunities and environment rules*
- 2.4.1. Instructions and guidance issued on the applicable rules (date and reference)
- 2.4.2. Measures foreseen to ensure that applicable rules are complied with, for example, management checks, controls, audits
- 2.5. *Audit trail*
- 2.5.1. Description of how the requirements pursuant to Article 15 will be implemented for the programme and/or for individual priorities
- 2.5.2. Instructions given on retention of supporting documents by beneficiaries (date and reference):
- indication of the retention period
 - format in which the documents are to be held
- 2.6. *Irregularities and recoveries*
- 2.6.1. Instructions issued on reporting and correction of irregularities and recording of debt and recoveries of undue payments (date and reference)
- 2.6.2. Description of the procedure (including flowchart) to comply with the obligation to report irregularities to the Commission in accordance with Article 28.
3. INTERMEDIATE BODIES
- NB: This section should be completed separately for each intermediate body. Indicate the authority which has delegated the function to the intermediate bodies.*
- 3.1. *The intermediate body and its main functions*
- 3.1.1. Specification of the main functions and tasks of the intermediate bodies
- 3.2. *Organisation of each intermediate body*
- 3.2.1. *Organisation chart* and specifications of the functions of the units (including indicative number of posts allocated)
- 3.2.2. *Written procedures* prepared for use by staff of the intermediate body (date and reference)

▼ **C1**

- 3.2.3. Description of procedures for selecting and approving operations (if not described under 2.2.3)
- 3.2.4. Verification of operations (Article 60(b) of Council Regulation (EC) No 1083/2006) (if not described under 2.2.4)
- 3.2.5. Description of procedures for processing of applications for reimbursement (if not described under 2.2.5).
4. CERTIFYING AUTHORITY
- 4.1. *Certifying authority and its main functions*
- 4.1.1. The date and form of the formal designation authorising the certifying authority to carry out its functions
- 4.1.2. Specification of the functions carried out by the certifying authority
- 4.1.3. Functions formally delegated by the certifying authority (functions, intermediate bodies, form of delegation)
- 4.2. *Organisation of the certifying authority*
- 4.2.1. Organisation chart and specification of the functions of the units (including indicative number of posts allocated)
- 4.2.2. Written procedures prepared for use by staff of the certifying authority (date and reference)
- 4.3. *Certification of statements of expenditure*
- 4.3.1. Description of the procedure by which statements of expenditure are drawn up, certified and submitted to the Commission
- 4.3.2. Description of the steps performed by the certifying authority to ensure fulfilment of requirements pursuant to Article 61 of Council Regulation (EC) No 1083/2006
- 4.3.3. Arrangements for access of the certifying authority to the detailed information on operations and verifications and audits held by the managing authority, intermediate bodies and audit authority
- 4.4. *Accounting system*
- 4.4.1. Description of the accounting system to be set up and used as a basis for certification of expenditure to the Commission:
- arrangements for forwarding aggregated data to the certifying authority in case of decentralised system
 - the link between the accounting system and the information system to be set up (point 6)
 - identification of Structural Funds transactions in case of common system with other Funds
- 4.4.2. Level of detail of the accounting system:
- total expenditure by priority and by Fund
- 4.5. *Recoveries*
- 4.5.1. Description of the system for ensuring the prompt recovery of Community assistance
- 4.5.2. Arrangements made to maintain a debtors' ledger and to deduct amounts recovered from expenditure to be declared

▼ C1

5. AUDIT AUTHORITY AND AUDIT BODIES
 - 5.1. *Description of the main tasks and inter-relationships of the audit authority and audit bodies under the responsibility of the audit authority*
 - 5.2. *Organisation of the audit authority and audit bodies under its responsibility*
 - 5.2.1. Organisation charts (including the number of posts attributed)
 - 5.2.2. Arrangements for ensuring independence
 - 5.2.3. Required qualification or experience
 - 5.2.4. Description of procedures for monitoring the implementation of recommendations and corrective measures resulting from audit reports
 - 5.2.5. Description of the procedures (where appropriate) for the supervision of the work of other audit bodies under the responsibility of the audit authority
 - 5.3. *Annual control report and closure declaration*
 - 5.3.1. Description of the procedures for preparation of the annual control report, annual opinion and closure declaration
 - 5.4. *Designation of the coordinating audit body*
 - 5.4.1. Description of the role of the coordinating audit body, if applicable.
6. INFORMATION SYSTEM (Article 60(c) of Council Regulation (EC) No 1083/2006)
 - 6.1. *Description of the information system including flowchart* (central or common network system or decentralised system with links between the systems)

Indication as to whether the system is already operational to gather reliable financial and statistical information on implementation of the 2007-2013 programmes.

If not, indication of the date when it will be operational.

▼ C1

ANNEX XIII

**MODEL OPINION ISSUED PURSUANT TO ARTICLE 71(2) OF
COUNCIL REGULATION (EC) No 1083/2006 AND ARTICLE 25 OF
THE PRESENT REGULATION ON THE COMPLIANCE OF
MANAGEMENT AND CONTROL SYSTEMS**

To the European Commission, Directorate-General ...

INTRODUCTION

I, the undersigned, representing ... (name of audit authority or the operationally independent body designated by the Member State pursuant to Article 71 (3) of Council Regulation (EC) No 1083/2006) as the body responsible for drawing up a report setting out the results of an assessment of the management and control systems established for the programme ... (name of operational programme(s), CCI code number(s), period ⁽¹⁾) and for giving an opinion on their compliance with Articles 58 to 62 of Regulation (EC) No 1083/2006, have carried out an examination in accordance with Article 25 of Commission Regulation (EC) No 1828/2006.

SCOPE OF THE EXAMINATION

The examination was based on the description of the management and control systems received on *dd/mm/yyyy* from (name of body or bodies submitting the description). In addition, we have examined further information concerning ... (subjects) and interviewed staff of ... (bodies whose staff were interviewed).

The examination covered the managing, certifying and audit authorities, the body designated to receive the payments made by the Commission and to make the payments to beneficiaries and the following intermediate bodies (*list ...*).

OPINION ⁽²⁾**Either**

(Unqualified opinion)

On the basis of the examination referred to above, it is my opinion that the management and control systems established for the programme(s) ... (name of operational programme(s), CCI code number(s), period) comply with the requirements of Articles 58 to 62 of Council Regulation (EC) No 1083/2006 and Section 3 of Commission Regulation (EC) No 1828/2006.

Or

(Qualified opinion)

On the basis of the examination referred to above, it is my opinion that the management and control systems for the programme(s) ... (name of operational programme(s), CCI code number(s), period) comply with the requirements of Articles 58 to 62 of Council Regulation (EC) No 1083/2003 and Section 3 of Commission Regulation (EC) No 1828/2006, except in the following respects ... ⁽³⁾.

⁽¹⁾ Where a common system applies to two or more operational programmes, a description of the common system may be accompanied by a single report and opinion.

⁽²⁾ Where the opinion is issued by the audit authority, the latter should provide a separate 'Declaration of Competence and Operational Independence' on its own functions under Article 62 of Council Regulation (EC) No 1083/2006.

⁽³⁾ Indicate the body or bodies and the aspects of their systems that appear not to comply with the requirements.

▼ C1

My reasons for considering that this/these aspect(s) of the systems do(es) not comply with the requirements and my assessment of the seriousness are as follows ⁽¹⁾:

Or

(Adverse opinion)

On the basis of the examination referred to above, it is my opinion that the management and control systems for the programme(s) ... (name of operational programme(s), CCI code number(s), period) do not comply with the requirements of Articles 58 to 62 of Council Regulation (EC) No 1083/2006 and Section 3 of Commission Regulation (EC) No 1828/2006.

This adverse opinion is based on ... ⁽²⁾.

Date

Signature

...

...

⁽¹⁾ Indicate the reason(s) for the reservations entered for each body and on each aspect.

⁽²⁾ Indicate the reason(s) for the adverse opinion for each body and on each aspect.

▼ M1

ANNEX XIV

MODEL STATEMENT OF EXPENDITURE FOR A PARTIAL CLOSURE

▼ **M1**

| Statement of expenditure by priority for a partial closure | | |
|--|--|-----------------------------------|
| Operational Programme reference (CCI No): | | |
| Name of programme: | | |
| Date of submission to the Commission: | | |
| Total certified expenditure of operations completed between/.... And 31/12 [year]: | | |
| Priority Axis | 2007-2015 | |
| | Total amount of eligible expenditure paid by beneficiaries and certified | Corresponding public contribution |
| <i>Priority Axis 1</i> | | |
| <i>Priority Axis 2</i> | | |
| <i>Priority Axis 3</i> | | |
| Grand total | | |

▼ **C1**

ANNEX XVI

FINANCING PLANS FOR THE OPERATIONAL PROGRAMME

1. FINANCING PLAN OF THE OPERATIONAL PROGRAMME GIVING THE ANNUAL COMMITMENT OF EACH FUND IN THE OPERATIONAL PROGRAMME

*Operational programme reference (CCI number):**Year by source for the programme, in EUR ⁽¹⁾:*

| | Structural Funding (ERDF or ESF) (1) | Cohesion Fund (2) | Total (3) = (1) + (2) |
|--|--|----------------------|--------------------------|
| 2007 | | | |
| In regions without transitional support | | | |
| In regions with transitional support | | | |
| <i>Total 2007</i> | | | |
| 2008 | | | |
| In regions without transitional support | | | |
| In regions with transitional support | | | |
| <i>Total 2008</i> | | | |
| 2009 | | | |
| In regions without transitional support | | | |
| In regions with transitional support | | | |
| <i>Total 2009</i> | | | |
| 2010 | | | |
| In regions without transitional support | | | |
| In regions with transitional support | | | |
| <i>Total 2010</i> | | | |
| 2011 | | | |
| In regions without transitional support | | | |
| In regions with transitional support | | | |
| <i>Total 2011</i> | | | |
| 2012 | | | |
| In regions without transitional support | | | |
| In regions with transitional support | | | |
| <i>Total 2012</i> | | | |
| 2013 | | | |
| In regions without transitional support | | | |
| In regions with transitional support | | | |
| <i>Total 2013</i> | | | |
| Total in regions without transitional support (2007-2013) | | | |
| Total in regions with transitional support (2007-2013) | | | |
| Grand total 2007-2013 | | | |

⁽¹⁾ In case of multi-objective operational programmes, the annual financing plan shall also be broken down by objective.

▼ **C1**

2. FINANCIAL PLAN OF THE OPERATIONAL PROGRAMME GIVING, FOR THE WHOLE PROGRAMMING PERIOD, THE AMOUNT OF THE TOTAL FINANCIAL ALLOCATION OF EACH FUND IN THE OPERATIONAL PROGRAMME, THE NATIONAL COUNTERPART AND THE RATE OF REIMBURSEMENT BY PRIORITY AXIS

Operational programme reference (CCI number):

Priority axes by source of funding (in EUR):

| | Comm- unity funding | National coun- terpart | Indicative breakdown of the national coun- terpart | | Total funding | Co- financi- ng rate | For information | |
|---|---------------------------|------------------------------|---|---|--------------------|---------------------------------|---------------------------|--------------------------------------|
| | (a) | (b) (= (c) + (d)) | National Public funding (c) | National private fundin- g ⁽¹⁾ (d) | (e) = (a) + (b) | (f) ⁽²⁾ = (a)/(e) | EIB contrib- utions | Other fundin- g ⁽³⁾ |
| <i>Priority axis 1</i> Specify the Fund and the basis for calculating the Community contribution (total or public) ⁽⁴⁾ | | | | | | | | |
| <i>Priority axis 2</i> Specify the Fund and the basis for calculating the Community contribution (total or public) | | | | | | | | |
| <i>Priority axis ...</i> Specify the Fund and the basis for calculating the Community contribution (total or public) | | | | | | | | |
| Total | | | | | | | | |

⁽¹⁾ To be completed only when priority axes are expressed in total costs.

⁽²⁾ This rate may be rounded to the nearest whole number in the table. The precise rate used to reimburse payments is the ratio (f).

⁽³⁾ Including national private funding when priority axes are expressed in public costs.

⁽⁴⁾ In case of pluri-objective operational programmes, indicate in addition the objective.

▼ C1

ANNEX XVII

FORECASTS OF LIKELY PAYMENT APPLICATIONS

Provisional forecasts of likely payment applications by Fund and by programme ⁽¹⁾, for the current and subsequent financial year (in EUR)

| | Community co-financing ⁽¹⁾ | |
|--|---------------------------------------|----------------|
| | current year | following year |
| Operational programme 1 (CCI number) total | | |
| ERDF | | |
| ESF | | |
| Cohesion Fund | | |
| Operational programme 2 (CCI number) total | | |
| ERDF | | |
| ESF | | |
| Cohesion Fund | | |
| Grand total | | |

⁽¹⁾ Only provisional forecasts of likely payment applications in respect of the Community contribution, and not total expenditure forecast, should be stated in the table. In the provisional forecasts of likely payment applications, the Community contribution should be stated for the year in question, and should not be cumulated from the beginning of the programming period.

⁽¹⁾ In case of multi-fund or multi-objective operational programmes, the forecasts shall be also indicated by Fund and by objective.

▼ **M1**

ANNEX XVIII

ANNUAL AND FINAL REPORTING

1. IDENTIFICATION

| | |
|------------------------------|---|
| OPERATIONAL PROGRAMME | Objective concerned |
| | Eligible area concerned |
| | Programming period |
| | Programme number (CCI No) |
| | Programme title |
| ANNUAL IMPLEMENTATION REPORT | Reporting year |
| | Date of approval of the annual report by the monitoring committee |

2. OVERVIEW OF THE IMPLEMENTATION OF THE OPERATIONAL PROGRAMME

2.1. Achievement and analysis of the progress

2.1.1. Information on the physical progress of the Operational Programme

For each quantified indicator and in particular the core indicators:

| Indicators | | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
|--------------|----------------------------|------|------|------|------|------|------|------|------|------|-------|
| Indicator 1: | Achievement ⁽¹⁾ | | | | | | | | | | |
| | Target ⁽²⁾ | | | | | | | | | | |
| | Baseline ⁽³⁾ | | | | | | | | | | |
| ... | ... | | | | | | | | | | |
| Indicator n: | Achievement | | | | | | | | | | |
| | Target | | | | | | | | | | |
| | Baseline | | | | | | | | | | |

⁽¹⁾ The achievement should be expressed cumulatively – the value for the indicator should be the total achieved value by the end of the reporting year. Previous years' achievements can be updated when submitting later years' annual implementation reports, if more accurate information is available.

⁽²⁾ The target can be given either annually or for the whole programming period.

⁽³⁾ Baseline inserted only for first year when the information is available, unless the concept of a dynamic baseline is being used.

All indicators shall be broken down by gender, where possible. If the figures (data) are not yet available, information on when they will become available and when the managing authority will provide it to the Commission shall be stated.

▼ **M2**2.1.2. *Financial information (all financial data should be expressed in euro)*

| | Total funding of the operational programme (Union and national) | Basis for calculating Union contribution (Public or Total cost) | Total amount of certified eligible expenditure paid by beneficiaries ⁽¹⁾ | Corresponding public contribution ⁽¹⁾ | Implementation rate In % |
|---|---|---|---|--|------------------------------|
| | a | b | c | d | e = c/a if T or e = d/a if P |
| <i>Priority axis 1</i> | | | | | |
| Specify the Fund | | | | | |
| — of which ESF type expenditure ⁽²⁾ | | | | | |
| — of which ERDF type expenditure ⁽²⁾ | | | | | |
| — Expenditure for regions not receiving transitional support ⁽³⁾ | N.A. | | | | N.A. |
| — Expenditure for regions receiving transitional support ⁽³⁾ | | | | | |
| <i>Priority axis 2</i> | | | | | |
| Specify the Fund | | | | | |
| — of which ESF type expenditure | | | | | |
| — of which ERDF type expenditure | | | | | |
| — Expenditure for regions not receiving transitional support | N.A. | | | | N.A. |
| — Expenditure for regions receiving transitional support | | | | | |
| <i>Priority axis ...</i> | | | | | |
| Specify the Fund | | | | | |
| — of which ESF type expenditure | | | | | |
| — of which ERDF type expenditure | | | | | |
| — Expenditure for regions not receiving transitional support | N.A. | | | | N.A. |
| — Expenditure for regions receiving transitional support | | | | | |
| Grand total | | | | | |

⁽¹⁾ Figures expressed in cumulative terms.

⁽²⁾ This field shall be completed only in the case of the final report on implementation where the operational programme is co-financed by the ERDF or the ESF where use is made of the option under Article 34(2) of Regulation (EC) No 1083/2006.

⁽³⁾ This field shall be completed only in the case of the final report on implementation where the operational programme includes support to transitional and non-transitional regions.

For operational programmes receiving a contribution of the ERDF under the specific allocation for outermost regions: the breakdown of the expenditure between operational costs and investments in infrastructures.

▼ **M1**2.1.3. *Information about the breakdown of use of the Funds*

— Information in accordance with Part C of Annex II.

2.1.4. *Assistance by target groups*

— For ESF co-financed operational programmes: information by target groups in accordance with Annex XXIII.

— For ERDF co-financed operational programme: any relevant information on any specifically targeted groups, sectors or areas (where relevant).

2.1.5. *Assistance repaid or re-used*

— Information on the use made of assistance repaid or re-used following cancellation of assistance as referred to in Articles 57 and 98(2) of Regulation (EC) No 1083/2006.

2.1.6. *Qualitative analysis*

— Analysis of the achievements as measured by physical and financial indicators, including a qualitative analysis on the progress achieved in relation to the targets set out initially. Particular attention shall be paid to the operational programme's contribution to the Lisbon process including its contribution to the achievement of the targets of Article 9(3) of Regulation (EC) No 1083/2006.

— Demonstration of the effects of the implementation of the operational programme on the promotion of equal opportunities between men and women as appropriate and description of the partnership agreements.

— For ESF co-financed operational programmes: information required by Article 10 of Regulation (EC) No 1081/2006.

2.2. **Information about compliance with Community law**

Any significant problems relating to the compliance with Community law which have been encountered in the implementation of the operational programme and the measures taken to deal with them.

2.3. **Significant problems encountered and measures taken to overcome them**

— Any significant problems encountered in implementing the operational programme, including a summary of serious problems identified under the procedure in Article 62(1)(d)(i) of Regulation (EC) No 1083/2006, where appropriate, as well as any measures taken by the managing authority or the monitoring committee to solve the problems.

— For ESF funded programmes: any significant problems encountered in implementing the actions and activities of Article 10 of Regulation (EC) No 1081/2006.

2.4. **Changes in the context of the operational programme implementation (if relevant)**

Description of any elements which, without stemming directly from the assistance of the operational programme, have a direct impact on the programme's implementation (such as legislative changes or unexpected socio-economic developments).

2.5. **Substantial modification pursuant to Article 57 of Regulation (EC) No 1083/2006 (if relevant)**

Cases where a substantial modification pursuant to Article 57 of Regulation (EC) No 1083/2006 has been detected.

▼ M1**2.6. Complementarity with other instruments**

Summary of the implementation of the arrangements made ensuring demarcation and coordination between the assistance from the ERDF, the ESF, the Cohesion Fund, the EAFRD, the EFF, and the interventions of the EIB and other existing financial instruments (Article 9(4) of Regulation (EC) No 1083/2006).

2.7. Monitoring and evaluation

Monitoring and evaluation measures taken by the management authority or the monitoring committee, including difficulties encountered and steps taken to solve them.

2.8. National performance reserve (where applicable and only for the annual implementation report submitted for 2010)

Information described in Article 50 of Regulation (EC) No 1083/2006.

3. IMPLEMENTATION BY PRIORITY**3.1. Priority 1****3.1.1. Achievement of targets and analysis of the progress**

Information on the physical progress of the priority

For each quantified indicator in the priority axis and in particular the core indicators:

| Indicators | | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
|--------------|----------------------------|------|------|------|------|------|------|------|------|------|-------|
| Indicator 1: | Achievement ⁽¹⁾ | | | | | | | | | | |
| | Target ⁽²⁾ | | | | | | | | | | |
| | Baseline ⁽³⁾ | | | | | | | | | | |
| ... | ... | | | | | | | | | | |
| Indicator n: | Achievement | | | | | | | | | | |
| | Target | | | | | | | | | | |
| | Baseline | | | | | | | | | | |

⁽¹⁾ The achievement should be expressed cumulatively – the value for the indicator should be the total achieved value by the end of the reporting year. Previous years' achievements can be updated when submitting later years' annual implementation reports, if more accurate information is available.

⁽²⁾ The target can be given either annually or for the whole programming period.

⁽³⁾ Baseline inserted only for first year when the information is available, unless the concept of a dynamic baseline is being used.

All indicators shall be broken down by gender, where possible. If the data are not yet available, the information on when they will become available and when the managing authority will provide it to the Commission shall be stated.

— For ESF co-financed operational programmes: information by target groups in accordance with Annex XXIII.

Qualitative analysis

— Analysis of the achievements using the financial information (point 2.1.2) and physical indicators (point 3.1.1) and other relevant information.

— Demonstration of the effects of the promotion of equal opportunities between men and women (as appropriate).

▼ M1

- Analysis of the use of the Funds in accordance with Article 34(2) of Regulation (EC) No 1083/2006. For ESF programmes, information required in Article 10 of Regulation (EC) No 1081/2006.

- List of unfinished operations and the schedule for their completion (final report only).

3.1.2. *Significant problems encountered and measures taken to overcome them*

Information on any significant problems encountered in implementing the priority, including a summary of serious problems identified pursuant to the procedure in Article 62(1)(d)(i) of Regulation (EC) No 1083/2006, where appropriate, as well as any measures taken by the managing authority or the monitoring committee to solve the problems.

3.2. **Priority 2**

Idem.

3.3. **Priority 3**

Idem.

4. ESF PROGRAMMES: COHERENCE AND CONCENTRATION

For ESF programmes:

- a description of how the actions supported by the ESF are consistent with and contribute to the actions undertaken in pursuance of the European Employment Strategy within the framework of the national reform programmes and national action plans for social inclusion,

- a description of how the ESF actions contribute to implementation of the employment recommendations and of the employment related objectives of the Community in the field of social inclusion, education and training (Article 4(1) of Regulation (EC) No 1081/2006).

5. ERDF/CF PROGRAMMES: MAJOR PROJECTS (IF APPLICABLE)

For ongoing major projects:

- Progress in the implementation of different stages of major projects as defined in the timetable laid down in point D.1 of Annexes XXI and XXII.

- Progress in the financing of major projects based on the information provided in point H.2.2 of Annexes XXI and XXII (the information must be provided cumulatively).

For completed major projects:

- List of completed major projects, including the date of completion, total final investment costs using the template provided in point H.2.2 of Annexes XXI and XXII and key output and result indicators, including, where relevant, the core indicators, laid down in the Commission decision on the major project.

- Significant problems encountered in implementing major projects and measures taken to overcome them.

- Any change in the indicative list of major projects in the operational programme.

▼ **M2**

- 5a. ERDF/CF PROGRAMMES: ENVIRONMENTAL PROJECTS WITH TOTAL INVESTMENT COSTS EQUAL TO OR HIGHER THAN EUR 25 MILLION AND EQUAL TO OR LOWER THAN EUR 50 MILLION (IF APPLICABLE)

For ongoing projects:

- Progress in the implementation of different stages of projects.
- Progress in the financing of projects.

For completed projects:

- List of completed projects, including the date of completion, total final investment costs, including the sources of financing, and key output and result indicators, including, where relevant, the core indicators.

▼ **M1**

6. TECHNICAL ASSISTANCE

- Explanation of the use made of technical assistance.
- Percentage of the amount of the Structural Funds contribution allocated to the operational programme spent under technical assistance.

7. INFORMATION AND PUBLICITY

- Information in accordance with Article 4(2) of this Regulation, including achievements, examples of good practice and significant events.

VERIFICATION OF ADDITIONALITY FOR 2007 to 2013 CONVERGENCE OBJECTIVE – EX ANTE VERIFICATION

Summary financial table of public or other equivalent structural expenditure in convergence objective regions (in EUR millions, 2006 prices) ⁽¹⁾

| | Annual average forecast in 2007 to 2013 NSRF (ex ante) | | | | | Actual annual average 2000 to 2005 ⁽²⁾ | | | | | | |
|--|--|---------------------------|---|------|--------------|---|------------------------|---------------------------|---|------|-----------------|-----------------------------|
| | Total | Of which public companies | National strategic reference framework (NSRF) | | Outside NSRF | Total | Total | Of which public companies | Community support framework (CSF)/single programming document (SPD) | | Outside CSF/SPD | Total |
| | Nat. + EU | Nat. + EU | EU | Nat. | Nat. | Nat. | Nat. + EU | Nat. + EU | EU | Nat. | Nat. | Nat. |
| (1) | (2)=(4)+(5)+ (6) | (3) | (4) | (5) | (6) | (7)=(5)+(6)= (2)-(4) | (8)=(10)+(11)+ (12) | (9) | (10) | (11) | (12) | (13)=(11)+(12)= (8)-(10) |
| <i>Basic infrastructure</i> | | | | | | | | | | | | |
| Transport | | | | | | | | | | | | |
| Telecommunications and information society | | | | | | | | | | | | |
| Energy | | | | | | | | | | | | |
| Environment and water | | | | | | | | | | | | |
| Health | | | | | | | | | | | | |
| <i>Human resources</i> | | | | | | | | | | | | |
| Education | | | | | | | | | | | | |
| Training | | | | | | | | | | | | |
| RTD | | | | | | | | | | | | |
| <i>Productive environment</i> | | | | | | | | | | | | |
| Industry | | | | | | | | | | | | |
| Services | | | | | | | | | | | | |
| Tourism | | | | | | | | | | | | |
| <i>Others</i> | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |

⁽¹⁾ For Member States whose currency is not the euro, the annual average exchange rate of 2005 is to be used.⁽²⁾ 2004-2005 for the 10 Member States who acceded in 2004, plus Romania and Bulgaria.

▼ **M2**

ANNEX XX

MAJOR PROJECT STRUCTURED DATA TO BE ENCODED

| Major project key details | Infrastructure application form | Productive investment application form | Type of data |
|--|---------------------------------|--|--------------|
| Project name | B.1.1 | B.1.1 | Text |
| Name of company | n.a. | B.1.2 | Text |
| SME | n.a. | B.1.3 | Y/N |
| Priority theme dimension | B.2.1 | B.2.1 | Code(s) |
| Form of finance dimension | B.2.2 | B.2.2 | Code |
| Territorial dimension | B.2.3 | B.2.3 | Code |
| Economic activity dimension | B.2.4 | B.2.4 | Code(s) |
| NACE code | B.2.4.1 | B.2.4.1 | Code(s) |
| Nature of the investment | n.a. | B.2.4.2 | Code |
| Location dimension(s) | B.2.5 | B.2.5 | Code(s) |
| Fund(s) | B.3.4 | B.3.3 | ERDF/CF |
| Priority Axis or Priority Axes | B.3.4 | B.3.4 | Text |
| PPP | B.4.2.d | n.a. | Y/N |
| Construction phase — Start date | D.1.8A | D.1.5A | Date |
| Construction phase — Completion date | D.1.8B | D.1.5B | Date |
| Reference period | E.1.2.1 | E.1.2.1 | Years |
| Financial discount rate | E.1.2.2 | E.1.2.2 | % |
| Total investment cost | E.1.2.3 | E.1.2.3 | EUR |
| Total investment cost (present value) | E.1.2.4 | n.a. | EUR |
| Residual value | E.1.2.5 | n.a. | EUR |
| Residual value (present value) | E.1.2.6 | n.a. | EUR |
| Revenues (present value) | E.1.2.7 | n.a. | EUR |
| Operating cost (present value) | E.1.2.8 | n.a. | EUR |
| Net revenue (present value) | E.1.2.9 | n.a. | EUR |
| Eligible expenditure (present value) | E.1.2.10 | n.a. | EUR |
| Estimated increase in annual turnover | n.a. | E.1.2.4 | EUR |
| % change in turnover per person employed | n.a. | E.1.2.5 | % |
| Financial rate of return (without Union grant) | E.1.3.1A | E.1.3.1A | % |
| Financial rate of return (with Union grant) | E.1.3.1B | E.1.3.1B | % |

▼ M2

| Major project key details | | Infrastructure application form | Productive investment application form | Type of data |
|---|--|---------------------------------|--|------------------|
| Financial net present value (without Union grant) | | E.1.3.2A | E.1.3.2A | EUR |
| Financial net present value (with Union grant) | | E.1.3.2B | E.1.3.2B | EUR |
| Eligible costs | | H.1.12C | H.1.10C | EUR |
| Decision amount | | H.2.1.3 | H.2.1.1 | EUR |
| Union grant | | H.2.1.5 | H.2.1.3 | EUR |
| Expenditure already certified | Total amount in EUR: Amount in each operational programme in EUR: | H.2.3 | H.2.3 | EUR |
| Economic costs and benefits | | E.2.2 | E.2.2 | Text/EUR |
| Social discount rate | | E.2.3.1 | E.2.3.1 | % |
| Economic rate of return | | E.2.3.2 | E.2.3.2 | % |
| Economic net present value | | E.2.3.3 | E.2.3.3 | EUR |
| Benefit/Cost ratio | | E.2.3.4 | E.2.3.4 | Number |
| Number of jobs directly created during implementation phase | | E.2.4.1A | E.2.4 a) 1A | Number |
| Average duration of jobs directly created during implementation phase | | E.2.4.1B | E.2.4 a) 1B | Months/permanent |
| Number of jobs directly created during operational phase | | E.2.4.2A | E.2.4 a) 2A | Number |
| Average duration of jobs directly created during operational phase | | E.2.4.2B | E.2.4 a) 2B | Months/permanent |
| Number of jobs indirectly created during operational phase | | n.a. | E.2.4 a) 4A | Number |
| Inter regional employment impact | | n.a. | E.2.4 c) | Neg/Neut/Pos |
| EIA class of development | | F.3.2.1 | F.3.2.1 | I/II/Not covered |
| EIA carried out if class II | | F.3.2.3 | F.3.2.3 | Y/N |
| % of cost to compensate for negative environmental impacts | | F.6 | F.6 | % |
| Other Union sources (EIB/EIF) | | I.1.3 | I.1.3 | Y/N |
| Involvement of Jaspers | | I.4.1 | I.4.1 | Y/N |
| Core indicators (please choose relevant core indicator from a drop down list available in the electronic system): | | B.4.2B | n.a. | Number |

▼ M2

ANNEX XXI

| MAJOR PROJECT REQUEST FOR CONFIRMATION OF ASSISTANCE UNDER ARTICLES 39 TO 41 OF REGULATION (EC) No 1083/2006 | | |
|--|---|---|
| EUROPEAN REGIONAL DEVELOPMENT FUND/COHESION FUND | | |
| INFRASTRUCTURE INVESTMENT | | |
| [Project title] | | |
| CCI No [..... | | |
| A. ADDRESSES AND REFERENCES | | |
| A.1. Authority responsible for the application (i.e., managing authority or intermediate body). In case of major project co-financed by more than one Operational Programme, the responsible authorities of each Operational Programme concerned shall be mentioned. | | |
| A.1.1. | Name: | |
| A.1.2. | Address: | |
| A.1.3. | Contact: | |
| A.1.4. | Telephone: | |
| A.1.5. | Telex/Fax: | |
| A.1.6. | E-mail: | |
| A.2. Organisation, or organisations in case of major project co-financed by more than one Operational Programme, responsible for project implementation (beneficiary) | | |
| A.2.1. | Name: | |
| A.2.2. | Address: | |
| A.2.3. | Contact: | |
| A.2.4. | Telephone: | |
| A.2.5. | Telex/Fax: | |
| A.2.6. | E-mail: | |
| B. PROJECT DETAILS | | |
| B.1. Title of project/project phase: | | |
| <input style="width: 100%; height: 15px;" type="text"/> | | |
| B.2. Categorisation of project activity ⁽¹⁾ | | |
| | <i>Code</i> | <i>Percentage</i> |
| B.2.1. | <i>Code for the priority theme dimension</i> | |
| | <input style="width: 100%; height: 15px;" type="text"/> | <input style="width: 100%; height: 15px;" type="text"/> |
| | <input style="width: 100%; height: 15px;" type="text"/> | <input style="width: 100%; height: 15px;" type="text"/> |
| B.2.2. | <i>Code for the form of finance dimension</i> | |
| | <input style="width: 100%; height: 15px;" type="text"/> | |
| B.2.3. | <i>Code for the territorial dimension</i> | |
| | <input style="width: 100%; height: 15px;" type="text"/> | |
| B.2.4. | <i>Code for the economic activity dimension ⁽²⁾</i> | |
| | <input style="width: 100%; height: 15px;" type="text"/> | <input style="width: 100%; height: 15px;" type="text"/> |
| B.2.4.1. | <i>NACE Code ⁽³⁾</i> | |
| | <input style="width: 100%; height: 15px;" type="text"/> | |
| B.2.5. | <i>Code for the location dimension(s) (NUTS/LAU) ⁽⁴⁾</i> | |
| | <input style="width: 100%; height: 15px;" type="text"/> | |
| <p>⁽¹⁾ Annex II to Regulation (EC) No 1828/2006 unless otherwise specified.</p> <p>⁽²⁾ Where a project involves more than one economic activity, multiple codes may be indicated. In that case the percentage share for each code should be indicated with the total not exceeding 100 %.</p> <p>⁽³⁾ NACE-Rev.2, 4 digit code: Regulation (EC) No 1893/2006 of the European Parliament and of the Council (OJ L 393, 30.12.2006, p. 1).</p> <p>⁽⁴⁾ Regulation (EC) No 1059/2003 of the European Parliament and of the Council (OJ L 154, 21.6.2003, p. 1). Use the most detailed and relevant NUTS code. Where a project affect multiple individual NUTS/LAU 2 level areas, consider encoding the NUTS/LAU1 or higher codes.</p> | | |

▼ **M2****B.3. Compatibility and coherence with the Operational Programme(s)**B.3.1. *Title of the related Operational Programme(s):*B.3.2. *Common Code for Identification (CCI) No of Operational Programme(s)*B.3.3. *Fund*

In case of major project co-financed by more than one Operational Programme, specify the Fund for each Operational Programme separately.

ERDF Cohesion Fund

B.3.4. *Title of the priority axis or priority axes in case of major project co-financed by more than one Operational Programme***B.4. Project description**B.4.1. *Project (or project phase) description:*

(a) Provide a description of the project (or project phase).

(b) Where the project is a phase of an overall project, provide a description of the proposed stages of implementation (explaining whether they are technically and financially independent). In case of major project co-financed by more than one Operational Programme indicate the parts falling under each Operational Programme or pro-rata allocation.

(c) What criteria have been used to determine the division of the project into phases?

B.4.2. *Technical description of the investment in infrastructure*

(a) Describe the proposed infrastructure and the work for which assistance is being proposed specifying its main characteristics and component elements.

(b) In respect of the work involved, identify and quantify the key output indicators and, where relevant, the core indicators to be used:

(c) Main beneficiaries of the infrastructure (i.e. target population served, quantified where possible):

(d) Is the construction of the infrastructure to be delivered through a public-private partnership (PPP)?

Yes No

If yes, describe the form of the PPP (i.e., selection process for private partner, structure of PPP, infrastructure ownership arrangements, risk allocation arrangements, etc.):

▼ **M2**

Give details of how the infrastructure is to be managed after the project is completed (i.e., public management, concession, other form of PPP).

(e) Does the project form part of a Trans-European Network agreed at Union level?

Yes No

B.5. Project objectives

B.5.1. Current infrastructure endowment and impact of the project

Indicate the extent to which the region(s) is/are at present endowed with the type of infrastructure covered by this application; compare it with the level of infrastructure endowment aimed for by target year 20.. (i.e., according to the relevant strategy or national/regional plans, where applicable). Indicate the foreseeable contribution of the project to the strategy/plan objectives. Specify potential bottlenecks or other problems to be resolved.

B.5.2. Socio-economic objectives

Indicate the project's socio-economic objectives and targets.

B.5.3. Contribution to the achievement of the Operational Programme(s)

Describe how the project contributes to the achievement of the priorities of the Operational Programme(s) (provide quantified indicators per operational programme where possible).

C. RESULTS OF FEASIBILITY STUDIES

C.1. Provide a summary of the main conclusions of the feasibility studies conducted

Give precise references if ERDF, Cohesion Fund, ISPA or other Union assistance is/was involved in the financing of the feasibility studies.

C.1.1. Demand analysis

Provide a summary of the demand analysis, including the predicted utilisation rate on completion and the demand growth rate.

C.1.2. Options considered

Outline the alternative options considered in the feasibility studies.

▼ **M2****D. TIMETABLE****D.1. Project timetable**

Give below the timetable for the development of the overall project.

Where the application concerns a project stage, clearly indicate in the table the elements of the overall project for which assistance is being sought by this application:

| | Start date (A) dd/mm/yyyy | Completion date (B) dd/mm/yyyy |
|--|---------------------------------|--------------------------------------|
| 1. Feasibility studies: | | |
| 2. Cost-benefit analysis (including financial analysis): | | |
| 3. Environmental impact assessment: | | |
| 4. Design studies: | | |
| 5. Preparation of Tender documentation: | | |
| 6. Expected launch of tender procedure(s) (*): | | |
| 7. Land acquisition: | | |
| 8. Construction phase/contract: | | |
| 9. Operational phase: | | |

(* Specify for each tender

Please attach a summary schedule of the main categories of works (i.e., a Gantt chart, where available).

D.2. Project maturity

Describe the project timetable (D.1) in terms of the technical and financial progress and current maturity of the project under the following headings:

D.2.1. Technical (feasibility studies, etc.):

D.2.2. Administrative (authorisations, EIA, land purchase, invitations to tender, etc.):

D.2.3. Financial (commitment decisions in respect of national public expenditure, loans requested or granted, etc. - give references):

D.2.4. If the project has already started, indicate the current state of works:

E. COST-BENEFIT ANALYSIS

This section should be based on the Guidelines on the methodology for carrying out the cost-benefit-analysis of major projects. In addition to the summary elements to be provided, the full cost-benefit analysis document shall be provided in support of this application as Annex II.

E.1. Financial analysis

The key elements from the financial analysis of the CBA should be summarised below.

▼ M2

E.1.1. Short description of methodology and specific assumptions made

| |
|--|
| |
|--|

E.1.2. Main elements and parameters used in the CBA for financial analysis

| Main elements and parameters | Value Not discounted | Value Discounted (Net Present Value) |
|--|----------------------|---|
| 1. Reference period (years) | | |
| 2. Financial discount rate (%) ⁽¹⁾ | | |
| 3. Total investment cost excluding contingencies (in euro, not discounted) ⁽²⁾ | | |
| 4. Total investment cost (in euro, discounted) | | |
| 5. Residual value (in euro, not discounted) | | |
| 6. Residual value (in euro, discounted) | | |
| 7. Revenues (in euro, discounted) | | |
| 8. Operating costs (in euro, discounted) | | |
| Funding gap calculation ⁽³⁾ | | |
| 9. Net revenue = revenues – operating costs + residual value (in euro, discounted) = (7) – (8) + (6) | | |
| 10. Investment cost – net revenue (in euro, discounted) = (4) – (9) (Article 55(2)) | | |
| 11. Funding gap rate (%) = (10) / (4) | | |

⁽¹⁾ Specify if the rate is real or nominal. If the financial analysis is conducted in constant prices, a financial discount rate expressed in real terms shall be used. If the analysis is conducted in current prices, a discount rate in nominal terms shall be used.

⁽²⁾ Investment cost should here exclude contingencies in accordance with working document number 4.

⁽³⁾ This does not apply: 1) for projects subject to the rules on State aids in the meaning of Article 107 of the Treaty (see point G.1), pursuant to Article 55(6) of Regulation (EC) No 1083/2006 and 2) if operating costs are higher than revenues the project is not considered as revenue generating in the sense of Article 55 of Regulation (EC) No 1083/2006, in which case, ignore items 9 and 10 and set funding gap to 100 %.

Where VAT is recoverable, the costs and revenues should be based on figures excluding VAT.

E.1.3. Main results of the financial analysis

| | Without Union assistance (FRR/C) A | | Without Union assistance (FRR/K) B ⁽¹⁾ | |
|---------------------------------|--|--------|---|--------|
| | | | | |
| 1. Financial rate of return (%) | | FRR/C | | FRR/K |
| 2. Net present value (euro) | | FNPV/C | | FNPV/K |

⁽¹⁾ For the calculation of the project profitability without (/C) and with (/K) Union assistance, refer to the guidance provided by the Commission in line with Article 40 of Regulation (EC) No 1083/2006.

E.1.4. Revenues generated over its lifetime

If the project is expected to generate revenues through tariffs or charges borne by users, please give details of charges (types and level of charges, principle or Union legislation on the basis of which the charges have been established).

(a) Do the charges cover the operational costs and depreciation of the project?

| |
|--|
| |
|--|

(b) Do the charges differ between the various users of the infrastructure?

| |
|--|
| |
|--|

▼ M2

(c) Are the charges proportional

(i) To the use of the project/real consumption?

(ii) To the pollution generated by users?

If no tariffs or charges are proposed, how will operating and maintenance costs be covered?

E.2. Socio-economic analysis

E.2.1. Provide a short description of methodology (key assumptions made in valuing costs and benefits) and the main findings of the socio-economic analysis:

E.2.2. Give details of main economic costs and benefits identified in the analysis together with values assigned to them:

| Benefit | Unit value (where applicable) | Total value (in euro, discounted) | % of total benefits |
|---------|----------------------------------|--------------------------------------|---------------------|
| | | | |
| ... | ... | ... | ... |
| Cost | Unit value (where applicable) | Total value (in euro, discounted) | % of total costs |
| | | | |
| ... | ... | ... | ... |

E.2.3. Main indicators of the economic analysis

| Main parameters and indicators | Values |
|---|--------|
| 1. Social discount rate (%) | |
| 2. Economic rate of return (%) | |
| 3. Economic net present value (in euro) | |
| 4. Benefit-cost ratio | |

E.2.4. Employment effects of project

Provide an indication of the number of jobs to be created (expressed in terms of full-time equivalents (FTE)).

| Number of jobs directly created: | No (FTE) (A) | Average duration of these jobs (months) ⁽¹⁾ (B) |
|----------------------------------|-----------------|--|
| 1. During implementation phase | | |
| 2. During operational phase | | |

⁽¹⁾ In case of permanent jobs, instead of duration in months, type 'permanent'.

[NB: indirect jobs created or lost are not sought for public infrastructure investments.]

▼ **M2**

E.2.5. *Identify the main non-quantifiable/non valuable benefits and costs:*

E.3. Risk and sensitivity analysis

E.3.1. *Short description of methodology and summary results*

E.3.2. *Sensitivity analysis*

State the percentage change applied to the variables tested:

Present the estimated effect on results of financial and economic performance indexes.

| Variable tested | Financial Rate of Return variation | Financial Net Present Value variation | Economic Rate of Return variation | Economic Net Present Value variation |
|-----------------|------------------------------------|---------------------------------------|-----------------------------------|--------------------------------------|
| | | | | |
| | | | | |

Which variables were identified as critical variables? State which criterion is applied.

Which are the switching values of the critical variables?

E.3.3. *Risk analysis*

Describe the probability distribution estimate of the project's financial and economic performance indexes. Provide relevant statistical information (expected values, standard deviation).

F. ANALYSIS OF THE ENVIRONMENTAL IMPACT

F.1. **How does the project:**

- (a) contribute to the objective of environmental sustainability (European climate change policy, halting loss of biodiversity, other ...);
- (b) respect the principles of preventive action and that environmental damage should as a priority be rectified at source;
- (c) respect the 'polluter pays' principle.

F.2. **Consultation of environmental authorities**

Have the environmental authorities likely to be concerned by the project been consulted by reason of their specific responsibilities?

Yes No

If yes, please give name(s) and address(es) and explain that authority's responsibility:

If no, please give reasons:

▼ **M2****F.3. Environmental Impact Assessment**F.3.1. *Development consent* ⁽⁵⁾

F.3.1.1. Has development consent already been given to this project?

Yes No

F.3.1.2. If yes, on which date

F.3.1.3. If no, when was the formal request for the development consent introduced:

F.3.1.4. By which date is the final decision expected?

F.3.1.5. Specify the competent authority or authorities, which has given or will give the development consent.

F.3.2. *Application of Council Directive 85/337/EEC on Environmental Impact Assessment (EIA)* ⁽⁶⁾

F.3.2.1. Is the project a class of development covered by:

- Annex I to that Directive (go to question F.3.2.2)
- Annex II to that Directive (go to question F.3.2.3)
- Neither of the two annexes (go to question F.3.3)

F.3.2.2. When covered by Annex I to that Directive, include the following documents:

- (a) the information referred to in Article 9(1) of that Directive;
- (b) the non-technical summary ⁽⁷⁾ of the Environmental Impact Study carried out for the project;
- (c) information on consultations with environmental authorities, the public concerned and, if applicable, with other Member States.

F.3.2.3. When covered by Annex II to that Directive, has an Environmental Impact Assessment been carried out for this project?

 Yes

in which case, include the necessary documents listed under point F.3.2.2

 No

in which case, explain the reasons and give the thresholds, criteria or case by case examination carried out to reach the conclusion that the project has no significant environmental effects:

F.3.3. *Application of the Strategic Environmental Assessment Directive 2001/42/EC of the European Parliament and of the Council* ⁽⁸⁾ (SEA-Directive)

⁽⁵⁾ The decision of the competent (national) authority or authorities which entitles the developer to proceed with the project. In cases where the project submitted is part of a wider operation, the development consent should refer only to the project submitted to the Commission. In cases where more than one development consent decisions are required, please repeat the information as many times as necessary.

⁽⁶⁾ OJ L 175, 5.7.1985, p. 40.

⁽⁷⁾ Prepared under Article 5(3) of Directive 85/337/EEC.

⁽⁸⁾ OJ L 197, 21.7.2001, p. 30.

▼ M2

F.3.3.1. Does the project result from a plan or programme falling within the scope of the SEA Directive?

No in which case please provide a short explanation:

Yes in which case, in order to appreciate if wider potential cumulative effects of the project have been addressed, please provide either an internet link to or an electronic copy of the non-technical summary⁽⁹⁾ of the Environmental Report carried out for the plan or programme.

F.4. Assessment of effects on NATURA 2000 Sites

F.4.1. *Is the project likely to have significant negative effects on sites included or intended to be included in the NATURA 2000 network?*

Yes in which case

(1) Please provide a summary of the conclusions of the appropriate assessment carried out according to Article 6(3) of Council Directive 92/43/EEC⁽¹⁰⁾.

(2) In case, compensation measures were deemed necessary according to Article 6(4), please provide a copy of the form 'Information on projects likely to have significant negative effect on NATURA 2000 sites, as notified to the Commission (DG Environment) under Directive 92/43/EEC⁽¹¹⁾'.

No in which case attach a completed Appendix I declaration filled in by the relevant authority.

F.5. Additional environmental integration measures

Does the project envisage, apart from Environmental Impact Assessment, any additional environmental integration measures (e.g. environmental audit, environmental management, specific environmental monitoring)?

Yes No

If yes, specify

F.6. Cost of measures taken for correcting negative environmental impacts

If included in total cost, estimate proportion of cost of measures taken to reduce and/or to compensate for negative environmental impacts

%

Explain briefly:

F.7. In case of projects in the areas of water, waste water and solid waste:

Explain whether the project is consistent with a sectoral/integrated plan and programme associated with the implementation of Union policy or legislation⁽¹²⁾ in those areas:

⁽⁹⁾ Prepared under Annex I (j) to Directive 2001/42/EC.

⁽¹⁰⁾ OJ L 206, 22.7.1992, p. 7.

⁽¹¹⁾ Document 99/7 rev. 2 adopted by the Habitats Committee (established under Directive 92/43/EEC) at its meeting on 4 October 1999.

⁽¹²⁾ In particular, Directive 2000/60/EC of the European Parliament and of the Council (Water Framework Directive) (OJ L 327, 22.12.2000, p. 1) Council Directive 1991/271/EC (Urban Waste Water Treatment Directive) (OJ L 135, 30.5.1991, p. 40), Article 7 of Directive 2006/12/EC of the European Parliament and of the Council (Waste Framework Directive) (OJ L 114, 27.4.2006, p. 9), Council Directive 1999/31/EC (Landfill of Waste Directive) (OJ L 182, 16.7.1999, p. 1).

▼ **M2****G. JUSTIFICATION FOR THE PUBLIC CONTRIBUTION****G.1. Competition**

Does this project involve State Aids?

Yes No If yes, please give in the table below the amount of aid, and, for approved aid the state aid number and the reference of the approval letter, for block-exempted aid the respective registry number, and for pending notified aid the state aid number ⁽¹³⁾.

| Sources of aid (local, regional, national and Union): | Amount of aid euro | State Aid number/ registry number for block-exempted aid | Reference of approval letter |
|---|--------------------|--|------------------------------|
| Approved aid schemes, approved ad hoc aid, or aid falling under a block exemption regulation: | | | |
| Aid foreseen under pending notifications (ad hoc aid or schemes): | | | |
| Aid for which a notification is outstanding (ad hoc aid or schemes) | | | |
| Total aid granted: | | | |
| Total cost of the investment project | | | |

G.2. Impact of Union assistance on project implementation

For each affirmative answer, give details:

Will Union assistance:

a) accelerate implementation of the project?

Yes No

b) be essential to implementation of the project?

Yes No **H. FINANCING PLAN**

The decision amount and other financial information in this section must be coherent with the basis (total or public cost) for the co-financing rate of the priority axis. Where private expenditure is not eligible for financing under the priority axis it shall be excluded from the eligible costs; where private expenditure is eligible it may be included.

⁽¹³⁾ This application does not replace notification to the Commission under Article 108(3) of the Treaty. A positive decision by the Commission on the major project under Regulation (EC) No 1083/2006 does not constitute state aid approval.

▼ M2

H.1. Cost breakdown

| Euro | Total Project costs (A) | Ineligible costs ⁽¹⁾ (B) | eligible costs (C) = (A) – (B) |
|--|----------------------------|--|-----------------------------------|
| 1. Planning/design fees | | | |
| 2. Land purchase | | | |
| 3. Building and construction | | | |
| 4. Plant and machinery | | | |
| 5. Contingencies ⁽²⁾ | | | |
| 6. Price adjustment (if applicable) ⁽³⁾ | | | |
| 7. Technical assistance | | | |
| 8. Publicity | | | |
| 9. Supervision during construction implementation | | | |
| 10. Sub-Total | | | |
| 11. (VAT ⁽⁴⁾) | | | |
| 12. Total | ⁽⁵⁾ | | |

⁽¹⁾ Ineligible costs comprise (i) expenditure outside the eligibility period, (ii) expenditure ineligible under national rules (Article 56(4) of Regulation (EC) No 1083/2006), (iii) other expenditure not presented for co-financing. NB: The starting date for eligibility of expenditure is the date of receipt of the draft operational programme by the Commission or 1 January 2007, whichever is the earlier.

⁽²⁾ Contingencies should not exceed 10 % of total investment cost net of contingencies. These contingencies may be included in the total eligible costs used to calculate the planned contribution of the funds – Section H2.

⁽³⁾ A price adjustment may be included, where relevant, to cover expected inflation where the eligible cost values are in constant prices.

⁽⁴⁾ Where VAT is considered as eligible, give reasons.

⁽⁵⁾ Total cost must include all costs incurred for the project, from planning to supervision and must include VAT even if VAT is considered non-eligible

H.2. Total planned resources and planned contribution from the Funds

The funding gap rate was already presented under Section E.1.2. This should be applied to the eligible cost to calculate the 'amount to which the co-financing rate for the priority axis applies' (Article 41(2) of Council Regulation (EC) No 1083/2006). This is then multiplied by the co-financing rate of the priority axis to determine the Union contribution.

H.2.1. Union contribution calculation

| | Value |
|---|-------|
| 1. Eligible cost (in euro, not discounted) (Section H.1.12(C)) | |
| 2. Funding gap rate (%), if applicable = (E.1.2.11) | |
| 3. Decision amount, i.e. the 'amount to which the co-financing rate for the priority axis or priority axes ⁽¹⁾ applies' (Article 41(2)) = (1)*(2). If H.2.1.2 not applicable, the decision amount must respect the maximum public contribution according to state aid rules | |
| 3.1. In case of major project co-financed by more than one Operational Programme, indicate the share of the Decision amount corresponding to each Operational Programme | |
| 4. Co-financing rate of the priority axis or priority axes ⁽¹⁾ (%) | |
| 5. Union contribution (in euro) = (3)*(4) | |

⁽¹⁾ In case of major project co-financed by more than one Operational Programme.

▼ M2

H.2.2 Sources of co-financing

In the light of the results of the financing gap calculation (where relevant) the total investment costs of the project shall be met from the following sources:

| Source of total investment costs (€) | | | | | Of which (for information) |
|---------------------------------------|-------------------------------|------------------------------------|------------------|----------------------------|-------------------------------|
| Total investment cost [H.1.12.(A)] | Union assistance [H.2.1.5] | National public (or equivalent) | National private | Other sources (specify) | EIB/EIF loans: |
| (a) = (b)+(c)+(d)+(e) | (b) | (c) | (d) | (e) | (f) |
| | | | | | |

H.2.3. Expenditure already certified

Have expenditure for this major project been already certified?

Yes No

If yes, state the amount: EUR.

If yes and in case of major project co-financed by more than one Operational Programme, under which Operational Programmes have the expenditure been certified?

Title of the related Operational Programme(s):

CCI number:

Amount concerned in the Operational Programme: EUR

H.3. Annual financing plan of Union contribution

The Union contribution (H.2.1.5) shall be presented below in terms of the share of annual programme commitment. In case of major project co-financed by more than one Operational Programme, the annual financing plan shall be presented separately for each Operational Programme.

| | (in Euro) | | | | | | |
|----------------------|-----------|------|------|------|------|------|------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| [CF/ ERDF - specify] | | | | | | | |

I. COMPATIBILITY WITH UNION POLICIES AND LAW

With regard to Article 9(5) of Regulation (EC) No 1083/2006 provide the following information:

I.1. Other Union financing sources

I.1.1. Has an application been made for assistance from any other Union source (TEN-T Budget, LIFE+, R&D Framework Programme, other source of Union finance) for this project?

Yes No

If yes, please give details (financial instrument concerned, reference Nos, dates, amounts requested, amounts granted, etc.):

I.1.2. Is this project complementary to any project already financed or to be financed by the ERDF, ESF, Cohesion Fund, TEN-T Budget, other source of Union finance?

Yes No

If yes, give details (provide precise details, reference Nos, dates, amounts requested, amounts granted, etc.):

I.1.3. Has an application been made for loan or equity support from EIB/EIF for this project?

Yes No

If yes, please give details (financial instrument concerned, reference Nos, dates, amounts requested, amounts granted, etc.):

▼ **M2**

I.1.4. *Has an application been made for assistance from any other Union source (including ERDF, ESF, Cohesion Fund, EIB, EIF, other sources of Union finance) for an earlier phase of this project (including feasibility and preparatory phases)?*

Yes No

If yes, please give details (financial instrument concerned, reference Nos, dates, amounts requested, amounts granted, etc.):

I.2. **Is the project subject to a legal procedure for non-compliance with Union legislation?**

Yes No

If yes, please give details:

I.3. **Publicity measures**

Give details of the proposed measures to publicise Union assistance (for example, type of measure, brief description, estimated costs, duration, etc.):

I.4. **Involvement of JASPERS in project preparation**

I.4.1. *Has JASPERS technical assistance contributed to any part of the preparation of this project?*

Yes No

I.4.2. *Describe the elements of the project where JASPERS had an input (e.g. environmental compliance, procurement, review of technical description).*

I.4.3. *What were the principal conclusions and recommendations of the JASPERS contribution and were these taken into account in the finalisation of the project?*

I.5. **Public procurement**

In cases where contracts have been advertised in the *Official Journal of the European Union*, give reference.

| Contract | Date | Reference |
|----------|------|-----------|
| ... | ... | ... |

J. **ENDORSEMENT OF COMPETENT NATIONAL AUTHORITY**

I confirm that the information presented in this form is accurate and correct.

Name:

Signature:

Organisation:

(Managing authority and in case of major project co-financed by more than one operational programme the responsible authorities)

Date:

▼ M2

Appendix I

DECLARATION BY AUTHORITY RESPONSIBLE FOR MONITORING NATURA 2000 SITES

Responsible Authority

Having examined the project application

Which is to be located at

Declares that the project is not likely to have significant effects on a *NATURA 2000* site on the following grounds:

Therefore an appropriate assessment required by Article 6(3) was not deemed necessary.

A map at scale of 1:100.000 (or the nearest possible scale) is attached, indicating the location of the project as well as the *NATURA 2000* sites concerned, if any.

Date (dd/mm/yyyy):

Signed:

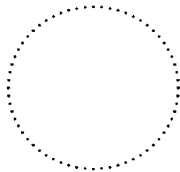
Name:

Position:

Organisation:

(Authority responsible for monitoring *NATURA 2000* sites)

Official Seal:



▼ M2

ANNEX XXII

| MAJOR PROJECT REQUEST FOR CONFIRMATION OF ASSISTANCE UNDER ARTICLES 39 TO 41 OF REGULATION (EC) NO 1083/2006 EUROPEAN REGIONAL DEVELOPMENT FUND/COHESION FUND PRODUCTIVE INVESTMENT [Project title] CCI No [.....] | |
|---|---|
| A. ADDRESSES AND REFERENCES | |
| A.1. Authority responsible for the application (i.e., managing authority or intermediate body). In case of major project co-financed by more than one Operational Programme, the responsible authorities of each Operational Programme concerned shall be mentioned. | |
| A.1.1. | Name: |
| A.1.2. | Address: |
| A.1.3. | Contact: |
| A.1.4. | Telephone: |
| A.1.5. | Telex/Fax: |
| A.1.6. | E-mail: |
| A.2. Organisation, or organisations in case of major project co-financed by more than one Operational Programme, responsible for project implementation (beneficiary) | |
| A.2.1. | Name: |
| A.2.2. | Address: |
| A.2.3. | Contact: |
| A.2.4. | Telephone: |
| A.2.5. | Telex/Fax: |
| A.2.6. | E-mail: |
| B. PROJECT DETAILS | |
| B.1. Description of the project | |
| B.1.1. | Name of the project/project phase: |
| | <input style="width: 600px; height: 15px;" type="text"/> |
| B.1.2. | Name of the undertaking: |
| B.1.3. | Is the undertaking an SME ⁽¹⁾ ? |
| | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| B.1.4. | Turnover: <input style="width: 100px; height: 15px;" type="text"/> value million euro |
| B.1.5. | Total number of persons employed: value <input style="width: 100px; height: 15px;" type="text"/> |
| B.1.6. | Group structure: |
| | Are 25 % or more of the capital or voting rights of the undertaking owned by one enterprise or a group of enterprises falling outside the definition of an SME? |
| | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| | Indicate the name and describe the group structure. |
| | <input style="width: 600px; height: 15px;" type="text"/> |
| <small>(1) Commission Recommendation 2003/361/EC (OJ L 124, 20.5.2003, p. 36).</small> | |

▼ M2

| B.2. Categorisation of project activity ⁽²⁾ | Code | Percentage |
|---|----------------------|----------------------|
| B.2.1. Code for the priority theme dimension ⁽³⁾ | <input type="text"/> | <input type="text"/> |
| B.2.2. Code for the form of finance dimension | <input type="text"/> | <input type="text"/> |
| B.2.3. Code for the territorial dimension | <input type="text"/> | <input type="text"/> |
| B.2.4. Code for the economic activity dimension | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> |
| B.2.4.1. NACE Code ⁽⁴⁾ | <input type="text"/> | <input type="text"/> |
| B.2.4.2. Nature of the investment ⁽⁵⁾ | <input type="text"/> | <input type="text"/> |
| B.2.4.3. Product concerned ⁽⁶⁾ | <input type="text"/> | <input type="text"/> |
| B.2.5. Code for the location dimension(s) (NUTS/LAU) ⁽⁷⁾ | <input type="text"/> | <input type="text"/> |
| B.3. Compatibility and coherence with the Operational Programme(s) | | |
| B.3.1. Title of the related Operational Programme(s): | | |
| <input type="text"/> | | |
| B.3.2. Common Code for Identification (CCI) No of Operational Programme(s) | | |
| <input type="text"/> | | |
| B.3.3. Fund | | |
| In case of major project co-financed by more than one Operational Programme, specify the Fund for each Operational Programme separately. | | |
| ERDF <input type="checkbox"/> Cohesion Fund <input type="checkbox"/> | | |
| B.3.4. Title of the priority axis or priority axes in case of major project co-financed by more than one Operational Programme: | | |
| <input type="text"/> | | |
| B.4. Project description | | |
| B.4.1. Project (or project phase) description: | | |
| (a) Provide a description of the project (or project phase). | | |
| <input type="text"/> | | |
| (b) Where the project is a phase of an overall project, provide a description of the proposed stages of implementation (explaining whether they are technically and financially independent). In case of major project co-financed by more than one Operational Programme indicate the parts falling under each Operational Programme or pro-rata allocation. | | |
| <input type="text"/> | | |
| (c) What criteria have been used to determine the division of the project into phases? | | |
| <input type="text"/> | | |

⁽²⁾ Annex II to this Regulation unless otherwise specified.
⁽³⁾ Where a project involves more than one economic activity, multiple codes may be indicated. In that case, the percentage share for each code should be indicated with the total not exceeding 100%.
⁽⁴⁾ NACE-Rev. 2, 4 digit code; Regulation (EC) No 1893/2006.
⁽⁵⁾ New construction = 1; extension = 2; conversion/modernisation = 3; change of locality = 4; creation by take-over = 5.
⁽⁶⁾ Combined Nomenclature (CN), Council Regulation (EEC) No 2658/87 (OJ L 256, 7.9.1987, p. 1).
⁽⁷⁾ Regulation (EC) No 1059/2003. Use the most detailed and relevant NUTS code. Where a project affects more than three individual Nuts – Lau 2 level areas, consider encoding the NUTS/LAU1 or higher codes.

▼ **M2****B.4.2. Technical description of the productive investment**

Fully describe:

- (a) The work involved, specifying its main characteristics and component elements (use quantified indicators where possible).

- (b) The establishment, main activities and main elements of the financial structure of the enterprise.

- (c) The objectives of the investment and main aspects of the new construction, extension, conversion/modernisation, change of locality, creation by take-over covering the investment.

- (d) Describe the production technology and equipment.

- (e) Describe the products.

B.5. Project objectives**B.5.1. Current infrastructure endowment and impact of the project**

Indicate the extent to which the region(s) is/are at present endowed with the type of production facilities or activities covered by this application. Indicate the foreseeable contribution of the project:

B.5.2. Contribution to the achievement of the Operational Programme(s)

Indicate how the project contributes to the achievement of the priorities of the Operational Programme(s) (provided quantified indicators per operational programme where possible).

C. RESULTS OF FEASIBILITY STUDIES**C.1. Provide a summary of the main conclusions of the feasibility studies (or business plan) conducted****C.1.1. Demand analysis****C.1.1.1. Describe the target markets, broken down, where appropriate, by Member State and, separately, by third countries considered as a whole:****C.1.1.2. Provide a summary of the demand analysis including the demand growth rate broken down, where appropriate, by Member State and, separately, by third countries considered as a whole:**

▼ **M2****C.1.2. Capacity considerations**

C.1.2.1. Capacity of the firm before investment (in units per year):

C.1.2.2. Reference date:

C.1.2.3. Capacity after investment (in units per year):

C.1.2.4. Estimate the capacity utilisation rate:

D. TIMETABLE**D.1. Project timetable**

Give below the timetable for the development of the overall project.

Where the application concerns a project stage clearly indicate in the table the elements of the overall project for which assistance is being sought by this application:

| | Start date (A) dd/mm/yyyy | Completion date (B) dd/mm/yyyy |
|-------------------------------------|---------------------------------|--------------------------------------|
| 1. Feasibility study/Business plan: | | |
| 2. Cost-benefit analysis: | | |
| 3. Environmental impact assessment: | | |
| 4. Land acquisition: | | |
| 5. Construction phase: | | |
| 6. Operational phase: | | |

Please attach a summary schedule of the main categories of works (i.e., a Gantt chart, where available).

D.2. Project maturity

Describe the project timetable (D.1) in terms of the technical and financial progress and current maturity of the project under the following headings:

D.2.1. *Technical (feasibility studies, etc.);*

D.2.2. *Administrative (authorisations, EIA, land purchase, etc.);*

D.2.3. *Financial (commitment decisions in respect of national public expenditure, loans requested or granted, etc. - give references)*

D.2.4. *If the project has already started, indicate the current state of works:*

E. COST-BENEFIT ANALYSIS

This section should be based on the Guidelines on the methodology for carrying out the cost-benefit analysis of major projects. In addition to the summary elements to be provided below the full cost-benefit analysis document shall be provided in support of this application as Annex II.

▼ M2

E.1. Financial analysis

The key elements from the financial analysis of the CBA should be summarised below.

E.1.1. Short description of methodology and specific assumptions made

| |
|--|
| |
|--|

E.1.2. Main elements and parameters used in the CBA for financial analysis

| Main elements and parameters taken into account in calculation of expected profitability | |
|--|--|
| 1. Reference period (years) | |
| 2. Financial discount rate (%) | |
| 3. Total investment cost (in euro) | |
| 4. Estimated increase in annual turnover realised by this investment (in euro) | |
| 5. % change in turnover per person employed (only in the case of expansion of an activity) | |

E.1.3. Main results of the financial analysis

| | Without Union assistance (FRR/C) A | With Union assistance (FRR/K) B ⁽¹⁾ |
|----------------------------------|--|--|
| 1. Financial rate of return: (%) | FRR/C | FRR/K |
| 2. Net present value (euro) | FNPV/C | FNPV/K |

⁽¹⁾ For the calculation of the project profitability without ("C") and with ("K") Union assistance, refer to guidance provided by the Commission in line with Article 40 of Regulation (EC) No 1083/2006.

E.2. Socio-economic analysis**E.2.1. Provide a short description of methodology (key assumptions made in valuing costs and benefits) and the main findings of the socio-economic analysis:**

| |
|--|
| |
|--|

E.2.2. Please give details of main economic costs and benefits identified in the analysis together with values assigned to them:

| Benefit | Unit value (where applicable) | Total value (in euro, discounted) | % of total benefits |
|---------|----------------------------------|--------------------------------------|---------------------|
| ... | ... | ... | ... |
| Cost | Unit value (where applicable) | Total value (in euro, discounted) | % of total costs |
| ... | ... | ... | ... |

▼ M2

E.2.3. *Main indicators of the economic analysis*

| Main parameters and indicators | Values |
|---|--------|
| 1. Social discount rate (%) | |
| 2. Economic rate of return (%) | |
| 3. Economic net present value (in euro) | |
| 4. Benefit-cost ratio | |

E.2.4. *Employment effects of project*

(a) Provide an indication of the number of jobs to be created (expressed in terms of full-time equivalents (FTE))

| | No (FTE) (A) | Average duration of these jobs (months) ⁽¹⁾ (B) |
|--------------------------------------|-----------------|--|
| <i>No of jobs directly created:</i> | | |
| 1. During implementation phase | | |
| 2. During operational phase | | |
| <i>No of jobs indirectly created</i> | | |
| 3. During implementation phase | | |
| 4. During operational phase | | |

⁽¹⁾ In case of permanent jobs, instead of duration in months, type "permanent".

(b) Jobs safeguarded

Estimate the number of jobs (full time equivalents) that would be lost if the investment is not realised:

Explain the reasons:

(c) Inter-regional employment impact

What impact is the project expected to have on employment in other regions of the Union?

Give details:

E.2.5. *Identify the main non-quantifiable/non-valuable benefits and costs:*E.3. **Risk and sensitivity analysis**E.3.1. *Short description of methodology and summary results*

▼ **M2****E.3.2. Sensitivity analysis**

State the percentage change applied to the variables tested:

Present the estimated effect on results of financial and economic performance indexes.

| Variable tested | Financial Rate or Return variation | Financial Net Present Value variation | Economic Rate or Return variation | Economic Net Present Value variation |
|-----------------|------------------------------------|---------------------------------------|-----------------------------------|--------------------------------------|
| | | | | |
| | | | | |

Which variables were identified as critical variables? State which criterion is applied.

Which are the switching values of the critical variables?

E.3.3. Risk analysis

Describe the probability distribution estimate of the project's financial and economic performance indexes. Provide relevant statistical information (expected values, standard deviation).

F. ANALYSIS OF THE ENVIRONMENTAL IMPACT**F.1. How does the project:**

- (a) contribute to the objective of environmental sustainability (European climate change policy, halting loss of biodiversity, other ...);
- (b) respect the principles of preventive action and that environmental damage should as a priority be rectified at source;
- (c) respect the "polluter pays" principle.

F.2. Consultation of environmental authorities

Have the environmental authorities likely to be concerned by the project been consulted by reason of their specific responsibilities?

Yes No

If yes, please give name(s) and address(es) and explain that authority's responsibility:

If no, please give reasons

▼ **M2****F.3. Environmental Impact Assessment****F.3.1. Development Consent ⁽⁸⁾**

F.3.1.1. Has development consent already been given to this project?

Yes No

F.3.1.2. If yes, on which date

F.3.1.3. If no, when was the formal request for the development consent introduced:

F.3.1.4. By which date is the final decision expected?

F.3.1.5. Specify the competent authority or authorities, which has given or will give the development consent

F.3.2. Application of Council Directive 85/337/EEC on environmental impact assessment (EIA) ⁽⁹⁾

F.3.2.1. Is the project a class of development covered by:

- Annex I to that Directive (go to question F.3.2.2)
- Annex II to that Directive (go to question F.3.2.3)
- Neither of the two annexes (go to question F.3.3)

F.3.2.2. When covered by Annex I to that Directive, include the following documents:

- (a) The information referred to in Article 9(1) of that Directive
- (b) The non-technical summary ⁽¹⁰⁾ of the Environmental Impact Study carried out for the project;
- (c) Information on consultations with environmental authorities, the public concerned and, if applicable, with other Member States.

F.3.2.3. When covered by Annex II to that Directive, has an Environmental Impact Assessment been carried out for this project?

Yes

in which case include the necessary documents listed under point F.3.2.2

No

in which case explain the reasons and give the thresholds, criteria or case by case examination carried out to reach the conclusion that the project has no significant environmental effects:

F.3.3. Application of the Strategic Environmental Assessment Directive 2001/42/EC of the European Parliament and of the Council ⁽¹¹⁾ (SEA-Directive)

⁽⁸⁾ The decision of the competent (national) authority or authorities which entitles the developer to proceed with the project. In cases where the project submitted is part of a wider operation, the development consent should refer only to the project as submitted to the Commission. In cases where more than one development consent decisions are required, please repeat the information as many times as necessary.

⁽⁹⁾ OJ L 175, 5.7.1985, p. 40.

⁽¹⁰⁾ Prepared under Article 5(3) of Directive 85/337/EEC.

⁽¹¹⁾ OJ L 197, 21.7.2001, p. 30.

▼ **M2**

F.3.3.1. Does the project result from a plan or programme falling within the scope of the SEA Directive?

No in which case please provide a short explanation:

Yes in which case, in order to appreciate if wider potential cumulative effects of the project have been addressed, please provide either an internet link to or an electronic copy of the non-technical summary⁽¹²⁾ of the Environmental Report carried out for the plan or programme.

F.4. Assessment of effects on NATURA 2000 sites

F.4.1. *Is the project likely to have significant negative effects on sites included or intended to be included in the NATURA 2000 network?*

Yes in which case

(1) Please provide a summary of the conclusions of the appropriate assessment carried out according to Article 6(3) of Directive 92/43/EEC⁽¹³⁾

(2) In case, compensation measures were deemed necessary according to Article 6(4), please provide a copy of the form "Information on projects likely to have significant negative effect on NATURA 2000 sites, as notified to the Commission (DG Environment) under Directive 92/43/EEC⁽¹⁴⁾"

No in which case attach a completed Appendix I declaration filled in by the relevant authority.

F.5. Additional environmental integration measures

Does the project envisage, apart from Environmental Impact Assessment, any additional environmental integration measures (e.g. environmental audit, environmental management, specific environmental monitoring)?

Yes No

If yes, specify

F.6. Cost of measures taken for correcting negative environmental impacts

If included in total cost, estimate proportion of cost of measures taken to reduce and/or to compensate for negative environmental impacts

%

Explain briefly:

G. JUSTIFICATION FOR THE PUBLIC CONTRIBUTION

G.1. Competition

Does this project involve State Aids?

Yes No

⁽¹²⁾ Prepared under Annex I(j) to Directive 2001/42/EC.

⁽¹³⁾ OJ L 206, 22.7.1992, p. 7.

⁽¹⁴⁾ Document 99/7 rev. 2 adopted by the Habitats Committee (established under Directive 92/43/EEC) at its meeting on 4 October 1999.

▼ **M2**

If yes, please give in the table below the amount of aid, and, for approved aid the State aid number and the reference of the approval letter, for block-exempted aid the respective registry number, and for pending notified aid the State aid number ⁽¹⁵⁾

| Sources of aid (local, regional, national and Union): | Amount of aid euro | State Aid number/registry number for block-exempted aid | Reference of approval letter |
|---|-----------------------|---|------------------------------|
| Approved aid schemes, approved ad hoc aid, or aid falling under a block exemption regulation: | | | |
| Aid foreseen under pending notifications (ad hoc aid or schemes): | | | |
| Aid for which a notification is outstanding (ad hoc aid or schemes) | | | |
| Total aid granted: | | | |
| Total cost of the investment project | | | |

G.2. Impact of Union assistance on project implementation

For each affirmative answer, give details:

Will Union assistance:

a) accelerate implementation of the project?

Yes No

b) be essential to implementation of the project?

Yes No

H. FINANCING PLAN

The decision amount and other financial information in this section must be coherent with the basis (total or public cost) for the co-financing rate of the priority axis. Where private expenditure is not eligible for financing under the priority axis, it shall be excluded from the eligible costs; where private expenditure is eligible it may be included.

⁽¹⁵⁾ This application does not replace notification to the Commission under Article 108(3) of the Treaty. A positive decision by the Commission on the major project under Regulation (EC) No 1083/2006 does not constitute State aid approval.

▼ M2

H.1. Cost breakdown

| | Euro | | |
|---|---------------------|---------------------------------|-----------------|
| | Total project costs | Ineligible costs ⁽¹⁾ | Eligible costs |
| | (A) | (B) | (C) = (A) – (B) |
| 1. Planning/design fees | | | |
| 2. Land purchase | | | |
| 3. Building and construction | | | |
| 4. Plant and machinery | | | |
| 5. Contingencies ⁽²⁾ | | | |
| 6. Publicity | | | |
| 7. Supervision during construction implementation | | | |
| 8. Sub-Total | | | |
| 9. (VAT ⁽³⁾) | | | |
| 10. Total | (4) | | |

⁽¹⁾ Ineligible costs comprise (i) expenditure outside the eligibility period, (ii) expenditure ineligible under national rules (Article 56(4) of Regulation (EC) No 1083/2006), (iii) other expenditure not presented for co-financing. NB: The starting date for eligibility of expenditure is the date of receipt of the related draft Operational Programme by the Commission or 1 January 2007, whichever is the earlier.

⁽²⁾ Contingencies should not exceed 10% of total investment cost net of contingencies. These contingencies may be included in the total costs used to calculate the financial contribution of the funds.

⁽³⁾ Where VAT is considered as eligible, give reasons.

⁽⁴⁾ Total cost must include all costs incurred for the project, from planning to supervision and must include VAT even if VAT is considered non eligible.

H.2. Total planned resources and planned contribution from the Funds

H.2.1. Union contribution calculation

| | Value |
|---|-------|
| 1. Decision amount, i.e., the "amount to which the co-financing rate for the priority axis or priority axes ⁽¹⁾ applies" (Article 41(2) of Regulation (EC) No 1083/2006) (respecting the maximum public contribution according to state aid rules and the exclusion of ineligible expenditure) | |
| 1.1 In case of major project co-financed by more than one Operational Programme, indicate the share of the Decision amount corresponding to each Operational Programme | |
| 2. Co-financing rate of the priority axis or priority axes ⁽¹⁾ (%) | |
| 3. Union contribution (in euro) = (1)*(2) | |

⁽¹⁾ In case of major project co-financed by more than one Operational Programme.

H.2.2. Sources of co-financing

In the light of the results of the grant calculation (H.2.1 consistent with the rules on State aid) the total investment costs of the project shall be met from the following sources:

| Source of total investment costs (€) | | | | | Of which (For information) |
|---------------------------------------|-------------------------------|------------------------------------|------------------|----------------------------|-------------------------------|
| Total investment cost [H.1.10.(A)] | Union assistance [H.2.1.3] | National public (or equivalent) | National private | Other sources (specify) | EIB/EIF loans |
| (a) = (b) + (c) + (d) + (e) | (b) | (c) | (d) | (e) | (f) |
| | | | | | |

▼ M2

H.2.3. *Expenditure already certified*

Has expenditure for this major project been already certified?

Yes No

If yes, state the amount: EUR.

If yes and in case of major project co-financed by more than one Operational Programme, under which Operational Programmes have the expenditure been certified?

Title of the related Operational Programme(s):

CCI number:

Amount concerned in the Operational Programme: EUR

H.3. **Annual financing plan of Union contribution**

The Union contribution (H.2.1.3) shall be presented in terms of the share of annual programme commitment. In case of major project co-financed by more than one Operational Programme, the annual financing plan shall be presented separately for each Operational Programme.

(in Euro)

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---------------------|------|------|------|------|------|------|------|
| [CF/ERDF - specify] | | | | | | | |

I. COMPATIBILITY WITH UNION POLICIES AND LAW

With regard to Article 9(5) of Regulation (EC) No 1083/2006 provide the following information:

I.1. **Other Union financing sources**

I.1.1. *Has an application been made for assistance from any other Union source (TEN-T Budget, LIFE+, R&D Framework Programme, other source of Union finance) for this project?*

Yes No

If yes, please give details (financial instrument concerned, reference Nos, dates, amounts requested, amounts granted, etc.):

I.1.2. *Is this project complementary to any project already financed or to be financed by the ERDF, ESF, Cohesion Fund, TEN-T Budget, other source of Union finance?*

Yes No

If yes, give details (provide precise details, reference Nos, dates, amounts requested, amounts granted, etc.):

I.1.3. *Has an application been made for loan or equity support from EIB/EIF for this project?*

Yes No

If yes, please give details (financial instrument concerned, reference Nos, dates, amounts requested, amounts granted, etc.):

I.1.4. *Has an application been made for assistance from any other Union source (including ERDF, ESF, Cohesion Fund, EIB, EIF, other sources of Union finance) for an earlier phase of this project (including feasibility and preparatory phases)?*

Yes No

If yes, please give details (financial instrument concerned, reference Nos, dates, amounts requested, amounts granted, etc.):

▼ **M2****I.2. Is the project subject to a legal procedure for non-compliance with Union legislation?**Yes No

If yes, please give details:

I.3. Publicity measures

Give details of the proposed measures to publicise Union financial assistance (i.e. type of measure, brief description, estimated costs, duration, etc.):

I.4. Involvement of JASPERS in project preparation**I.4.1. Has JASPERS technical assistance contributed to any part of the preparation of this project?**Yes No **I.4.2. Describe the elements of the project where JASPERS had an input (e.g. environmental compliance, procurement, review of technical description).****I.4.3. What were the principal conclusions and recommendations of the JASPERS contribution and were these taken into account in the finalisation of the project?****I.5. Previous history of the recovery of assistance**Has the benefiting undertaking previously been, or is it currently, the subject of a procedure ⁽¹⁶⁾ to recover Union assistance following the transfer of a productive activity within a Member State or toward another Member State?Yes No **J. ENDORSEMENT OF COMPETENT NATIONAL AUTHORITY**

I confirm that the information presented in this form is accurate and correct.

Name:

Signature:

Organisation:

(Managing authority and in case of major project co-financed by more than one operational programme the responsible authorities)

Date:

⁽¹⁶⁾ Under Article 57(3) of Regulation (EC) No 1083/2006.

▼ M2

Appendix I

DECLARATION BY AUTHORITY RESPONSIBLE FOR MONITORING
NATURA 2000 SITES

Responsible Authority

Having examined the project application

Which is to be located at

Declares that the project is not likely to have significant effects on a *NATURA 2000* site on the following grounds:

Therefore an appropriate assessment required by Article 6(3) was not deemed necessary.

A map at scale of 1:100.000 (or the nearest possible scale) is attached, indicating the location of the project as well as the *NATURA 2000* sites concerned, if any.

Date (dd/mm/yyyy):

Signed:

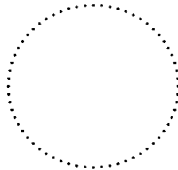
Name:

Position:

Organisation:

(Authority responsible for monitoring *NATURA 2000* sites)

Official Seal: *



▼ C1*ANNEX XXIII***DATA ON PARTICIPANTS IN ESF OPERATIONS BY PRIORITY**

NUMBER OF PARTICIPANTS PER YEAR

(people entering, those leaving, carry-over from one year to the next)

BREAKDOWN OF PARTICIPANTS BY GENDER

BREAKDOWN OF PARTICIPANTS ACCORDING TO STATUS IN THE LABOUR MARKET

- Employed (total number of employed, including self-employed)
- Self-employed
- Unemployed (total number of unemployed including long-term unemployed)
- Long-term unemployed
- Inactive persons (total number of inactive persons, including those in education, training or retirement, those having given up business, the permanently disabled, those fulfilling domestic tasks or other)
- Inactive persons in education or training

BREAKDOWN OF PARTICIPANTS BY AGE

- Young people (15-24 years)
- Older workers (55-64 years)

BREAKDOWN OF PARTICIPANTS BY VULNERABLE GROUPS, IN ACCORDANCE WITH NATIONAL RULES

- Minorities
- Migrants
- Disabled
- Other disadvantaged people

BREAKDOWN OF PARTICIPANTS BY EDUCATIONAL ATTAINMENT

- Primary or lower secondary education (ISCED 1 and 2)
- Upper secondary education (ISCED 3)
- Post-secondary non-tertiary education (ISCED 4)
- Tertiary education (ISCED 5 and 6)