



EUROPEAN COMMISSION

Brussels, 1.8.2011
COM(2011) 482 final

2011/0211 (COD)

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Council Regulation (EC) No 1083/2006 as regards certain provisions relating to financial management for certain Members States experiencing or threatened with serious difficulties with respect to their financial stability

EXPLANATORY MEMORANDUM

1. BACKGROUND TO THE PROPOSAL

- **Reasons and objectives for the proposal**

The sustained financial and economic crisis is increasing the pressure on national financial resources as Member States are reducing their budgets. In this context ensuring a smooth implementation of cohesion policy programmes is of particular importance as a tool for injecting funds into the economy.

Nonetheless, the implementation of the programmes is often challenging as a result of the liquidity problems resulting from budget constraints. This is particularly the case for those Member States which have been most affected by the crisis and have received financial assistance under a programme from the European Financial Stabilisation Mechanism (EFSM) for the EURO countries or from the Balance of Payments (BoP) mechanism for non EURO countries. To date, six countries - including Greece which has received financial assistance outside the EFSM - have requested financial assistance under these mechanisms and have agreed with the Commission a macro-economic adjustment programme. These countries are Hungary, Romania, Latvia, Portugal, Greece and Ireland, hereafter called "programme countries". It should be noted that Hungary which has entered the BoP mechanism in 2008 has already exited in 2010.

In order to ensure that these Member States (or any other Member State which maybe concerned by such assistance programmes in the future) continue the implementation of the Structural Fund and Cohesion Fund programmes on the ground and disburse funds to projects, the current proposal contains provisions that would allow the Commission to make increased payments to these countries, for the period they are under the support mechanisms, without modifying their overall allocation under cohesion policy for the period 2007-2013. This will provide additional financial resources to the Member States at a critical juncture and will facilitate the continuation of the implementation of the programmes on the ground.

- **General context**

The deepening of the financial crisis in some of the Member States is undoubtedly affecting substantially the real economy due to the amount of debt and the difficulties encountered by the Governments to borrow money from the market.

The Commission has put forward proposals in response to the current financial crisis and to its socio-economic consequences. In the framework of its recovery package, the Commission proposed in December 2008 a number of regulatory changes aiming to simplify the implementation rules for Cohesion Policy and to provide additional pre-financing through advance payments to ERDF and ESF programmes. The additional advance payments paid out to the Member States in 2009 have provided an immediate cash injection of EUR 6.25 billion, within the financial envelope agreed for each Member State for the 2007-2013 period. This amendment brought the total of advance payments to EUR 11.25 billion. A proposal presented by the

Commission in July 2009, provided for additional measures of simplification of the implementation of the Structural Funds and the Cohesion Fund. The adoption of these measures in June 2010 has contributed significantly towards the simplification of the implementation of the programmes and boosted the absorption of the funds, while reducing administrative burdens on beneficiaries.

- **Provisions in force in the policy sphere of the proposal**

Article 77 of Council Regulation (EC) No 1083/2006 (hereinafter the 'General Regulation') provides that the interim payments and the final balance shall be calculated by applying the co-financing rate for each priority axis laid down by the Commission decision adopting the operational programme concerned.

- **Consistency with other policies and objectives of the Union**

The proposal is consistent with other proposals and initiatives adopted by the European Commission as a response to the financial crisis .

2. CONSULTATION OF INTEREST PARTIES AND IMPACT ANALYSIS

- **Consultation of interested parties**

There was no consultation of external stakeholders

- **Procurement and use of expertise**

Use of external expertise has not been necessary.

- **Impact analysis**

The proposal would allow the Commission to increase payments to the countries concerned, for the period they are under the support mechanisms. The increase will be an amount calculated by applying ten percentage points top-up to the co-financing rates applicable to the priority axis of the programmes to the newly certified expenditure submitted during the period in question.

This will not impose additional financial requirements to the overall budget since the total financial allocation for the period from the Funds to the countries and the programmes in question will not change.

3. LEGAL ELEMENTS OF THE PROPOSAL

- **Summary of the proposed measures**

It is proposed to modify article 77 of the General Regulation in order to allow the Commission, upon request of the Member States concerned, to reimburse the newly declared expenditure for the period in question by an increased amount calculated by

applying a 10 percentage points top-up of the applicable co-financing rates for the priority axis.

In applying the top-up, the co-financing rate of the programme cannot exceed by more than 10 percentage points the maximum ceilings of Annex III to the General Regulation. In any case contribution from the funds to the priority axis concerned cannot be higher than the amount mentioned in the Commission decision approving the operational programme.

Following the adoption of a Council decision granting assistance to a Member State under the support mechanisms, the Commission upon request of the Member States concerned will be applying the above mentioned calculation for all the newly declared expenditure under an operational programme for the Member State concerned.

This will be a temporary measure which will be terminated once the Member State exits the support mechanism.

- **Legal basis**

Council Regulation (CE) 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 defines the common rules applicable to the three Funds. Based on the principle of shared management between the Commission and the Member States, this Regulation includes provisions for the programming process as well as arrangements for programme (including financial) management, monitoring, financial control and evaluation of projects.

- **Subsidiarity principle**

The proposal complies within the subsidiarity principle to the extent that it seeks to provide increased support through Structural Funds and Cohesion Fund for certain Member States which experience serious difficulties, notably with problems in their economic growth and financial stability and with a deterioration in their deficit and debt position, also due to the international economic and financial environment. In this context, it is necessary to establish at the European Union level a temporary mechanism which allows the European Commission to increase the reimbursement on the basis of the certified expenditure under Structural Funds and the Cohesion Fund.

- **Proportionality principle**

The proposal conforms to the proportionality principle:

The current proposal is indeed proportionate since it provides increased support from the Structural Funds and the Cohesion Fund to the Member States in difficulties or threatened with severe difficulties caused by exceptional occurrences going beyond their control and falling under the conditions of Council Regulation (EU) No 407/2010 (establishing the European financial stabilization mechanism), or in

difficulties or seriously threatened with difficulties as regards its balance of payments and falling under the conditions of Council Regulation (EC) No 332/2002, as well as to Greece, which received financial assistance outside the EFSM under the Inter-creditor Agreement and the Euro Area Loan Facility Act.

- **Choice of instruments**

Proposed instrument: regulation.

Other instruments would not be appropriate for the following reasons:

The Commission has explored the scope for manoeuvre provided by the legal framework and considers necessary, in the light of the experience up to now, to propose modifications to the General Regulation. The objective of this revision is to further facilitate the co-financing of projects thereby accelerating both their implementation and the impact of such investments on the real economy.

4. BUDGETARY IMPACT

There is no impact on commitment appropriations since no modification is proposed to the maximum amounts of Structural Funds and Cohesion Fund financing provided for in the operational programmes for the programming period 2007-2013.

For payment appropriations, the proposal can result in a higher reimbursement to the Member States concerned. The additional payment appropriations for this proposal will imply an increase of payment appropriations (for 2012 approximately EUR 2,304 million) which may be compensated by the end of the programming period. Therefore, the total payment appropriations for the whole programming period remains unchanged.

In the light of Member State's request to benefit from the action and taking into account the evolution in regard to the submission of interim payments, the Commission will in 2012 review the need for additional payment credits and if necessary propose the necessary actions to the Budgetary Authority.

The proposal shows the willingness on the part of the Commission to assist the efforts of the Member States to deal with the financial crisis. The amendment will provide the Member States concerned with the funds necessary to support projects and the recovery of the economy.

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Council Regulation (EC) No 1083/2006 as regards certain provisions relating to financial management for certain Member States experiencing or threatened with serious difficulties with respect to their financial stability

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 177 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national Parliaments,

Having regard to the opinion of the European Economic and Social Committee¹,

Having regard to the opinion of the Committee of the Regions²,

Acting in accordance with the ordinary legislative procedure

Whereas:

- (1) The unprecedented global financial crisis and economic downturn have seriously damaged economic growth and financial stability and provoked a strong deterioration in financial and economic conditions in several Member States. In particular, certain Member States experience serious difficulties or are threatened with such difficulties, notably with problems in their economic growth and financial stability and with a deterioration in their deficit and debt position, also due to the international economic and financial environment.
- (2) Whilst important actions to counterbalance the negative effects of the crisis have already been taken, including amendments of the legislative framework, the impact of the financial crisis on the real economy, the labour market and citizens is being widely felt. Pressure on national financial resources is increasing and further steps should be taken to alleviate that pressure through the maximum and optimal use of the funding from the Structural Funds and the Cohesion Fund.
- (3) Based on Article 122(2) of the Treaty on the Functioning of the European Union (TFEU) providing the possibility of granting Union financial assistance to a Member State in difficulties or seriously threatened with severe difficulties caused by

¹ OJ L , , p. .

² OJ L , , p. .

exceptional occurrences beyond its control, Council Regulation (EU) No 407/2010 of 11 May 2010 establishing a European financial stabilisation mechanism³ has established such a mechanism with a view to preserving the financial stability of the Union.

- (4) By Council Implementing Decisions 2011/77/EU of 7 December 2010⁴ and 2011/344/EU of 30 May 2011⁵ Ireland and Portugal were granted such financial assistance.
- (5) Greece was experiencing serious difficulties with respect to its financial stability already before the entry into force of Regulation (EU) No 407/2010. Therefore financial assistance to Greece could not be based on that Regulation.
- (6) The Intercreditor Agreement and the Loan Facility Agreement concluded for Greece on 8 May 2011 entered into force on 11 May 2010. It foresees that the Intercreditor Agreement shall remain in full force and effect for a three-year programme period as long as there are any amounts outstanding under the Loan Facility Agreement.
- (7) Council Regulation (EC) No 332/2002 of 18 February 2002 establishing a facility providing medium-term financial assistance for Member States' balances of payments⁶ has established an instrument providing that the Council will grant mutual assistance where a Member State which has not adopted the euro is in difficulties or is seriously threatened with difficulties as regards its balance of payments.
- (8) By Council Decisions 2009/102/EC of 4 November 2008⁷, 2009/290/EC of 20 January 2009⁸ and 2009/459/EC of 26 June 2009⁹ Hungary, Latvia and Romania were granted such financial assistance.
- (9) The period during which the assistance is available to Ireland, Hungary, Latvia, Portugal and Romania is set out in the respective Council Decisions. The period during which assistance was available to Hungary expired on 4 November 2010.
- (10) The period during which the assistance under the Inter-creditor Agreement together with the Euro Area Loan Facility Act is available to Greece is different as far as each Member State participating in these instruments is concerned. For the purposes of this Regulation a single starting date for the application of this Regulation should therefore be fixed by this Regulation.
- (11) On 11 July 2011, finance ministers of the 17 euro-area Member States signed the Treaty establishing the European Stability Mechanism (ESM). The Treaty follows the European Council decision of 25 March 2011. It is foreseen that by 2013, the ESM will assume the tasks currently fulfilled by the European Financial Stability Facility (EFSF) and the European Financial Stabilisation Mechanism (EFSM). This future mechanism should therefore already be taken into account by this Regulation.

³ OJ L 118, 12.5.2010, p. 1.

⁴ OJ L 30, 4.2.2011, p. 34.

⁵ OJ L 159, 17.6.2011, p. 88.

⁶ OJ L 53, 23.2.2002, p. 1.

⁷ OJ L 37, 6.2.2009, p. 5.

⁸ OJ L 79, 25.3.2009, p. 39.

⁹ OJ L 150, 13.6.2009, p. 8.

- (12) The European Council conclusions of 23 and 24 June 2011 welcome the Commission's intention to enhance the synergies between the loan programme for Greece and the Union funds, supporting efforts to increase Greece's capacity to absorb Union funds in order to stimulate growth and employment by refocusing on improving competitiveness and employment creation. Moreover, the conclusions welcome and support the preparation by the Commission, together with the Member States, of a comprehensive programme of technical assistance to Greece. This Regulation contributes to these synergy efforts.
- (13) In order to facilitate the management of Union funding, to help accelerate investments in Member States and regions and to improve the availability of funding to the economy it is necessary to allow the increase of interim payments from the Structural Funds as well as from the Cohesion Fund by an amount corresponding to ten percentage points above the actual co-financing rate for each priority axis for Member States which are facing serious difficulties with respect to their financial stability and have requested to benefit from this measure.
- (14) The rules on calculation of interim payments and the payment of the final balance for operational programmes during the period in which the Member States receive the financial assistance for addressing serious difficulties with respect to their financial stability should be revised accordingly.
- (15) After the end of the period during which financial assistance has been made available, evaluations carried out in accordance with Article 48(3) of 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 1260/1999¹⁰ might need to inter alia assess whether the reduction of the national co-funding does not lead to a significant departure from the goals initially set. Such evaluation might lead to the revision of the operational programme.
- (16) Regulation (EC) No 1083/2006 should therefore be amended accordingly.
- (17) As the unprecedented crisis affecting international financial markets and the economic downturn which have seriously damaged the financial stability of several Member States necessitates a rapid response in order to counter the effects on the economy as a whole, this Regulation should enter into force as soon as possible and apply retroactively for the periods during which the Member States received financial assistance from the Union or from other euro-area Member States in order to address serious difficulties with respect to their financial stability,

¹⁰ OJ L 210, 31.7.2006, p. 25.

HAVE ADOPTED THIS REGULATION:

Article 1

Article 77 of Regulation (EC) No 1083/2006 is replaced by the the following:

“Article 77

Common rules for calculating interim payments and payments of the final balance

1. Interim payments and payments of the final balance shall be calculated by applying the co-financing rate laid down in the decision on the operational programme concerned for each priority axis to the eligible expenditure indicated under that priority axis in each statement of expenditure certified by the certifying authority.
2. By way of derogation from Article 53 (2) and the second sentence of Article 53(4) and from the ceilings set out in Annex III, on the request of a Member State, interim payments and payments of the final balance may be increased by an amount corresponding to ten percentage points above the co-financing rate applicable to each priority axis, but not exceeding one hundred percent, to be applied to the amount of eligible expenditure newly declared in each certified statement of expenditure submitted during the period in which a Member State meets one of the following conditions:
 - (a) financial assistance is made available to it under Council Regulation (EC) No 407/2010 establishing a European financial stabilisation mechanism* or, financial assistance is made available by other euro-area Member States before the entry into force of that Regulation;
 - (b) medium-term financial assistance is made available to it in accordance with Council Regulation (EC) No 332/2002**;
 - (c) financial assistance is made available to it in accordance with the Treaty establishing the European Stability Mechanism signed on 11 July 2011.
3. For the purpose of calculating interim payments and the payment of the final balance after the Member State ceases to benefit from the financial assistance referred to in paragraph 2, the Commission shall not take into account the increased amounts paid in accordance with that paragraph.

However, these amounts shall be taken into account for the purpose of Article 79(1).
4. Notwithstanding paragraph 2, the Union contribution through interim payments and payments of the final balance shall not be higher than the public contribution and the maximum amount of assistance from the Funds for each priority axis as laid down in the decision of the Commission approving the operational programme.
5. Paragraphs 2 and 3 shall not apply to operational programmes under the European territorial cooperation objective.

* OJ L 118, 12.5.2010, p.1.

** OJ L 53, 23.2.2002, p. 1.”

Article 2

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

However, it shall apply retroactively to the following Member States with effect from the day financial assistance was made available to them:

- (a) Ireland from 10 December 2010;
- (b) Greece from 11 May 2010;
- (c) Latvia from 23 January 2009;
- (d) Hungary from 05 November 2008;
- (e) Portugal from 24 May 2011;
- (f) Romania from 11 May 2009.

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

Done at Brussels,

For the European Parliament
The President

For the Council
The President

LEGISLATIVE FINANCIAL STATEMENT

1. NAME OF THE PROPOSAL:

Proposal for a Regulation of the European Parliament and of the Council amending Council Regulation (EC) No 1083/2006 as regards certain provisions relating to financial management for certain Member States experiencing or threatened with serious difficulties with respect to their financial stability.

2. ABM / ABB FRAMEWORK

Policy Area(s) concerned and associated Activity/Activities:

Regional Policy; ABB activity 13.03

Employment and Social Affairs; ABB activity 04.02

Cohesion Fund, ABB 13.04

3. BUDGET LINES

3.1. Budget lines (operational lines and related technical and administrative assistance lines (ex- B.A lines)):

The proposed new action will be implemented on the following budget lines:

- 13.031600 Convergence (ERDF)
- 13.031800 Regional competitiveness & employment (ERDF)
- 04.0217 Convergence (ESF)
- 04.0219 Regional competitiveness & employment (ESF)
- 13.04.02 Cohesion Fund

3.2. Duration of the action and of the financial impact:

3.3. Budgetary characteristics:

Budget line	Type of expenditure		New	EFTA contribution	Contributions from applicant countries	Heading in financial perspective
13.031600	Non-comp	Diff	NO	NO	NO	No 1b
13.031800	Non-comp	Diff	NO	NO	NO	No 1b
04.0217	Non-comp	Diff	NO	NO	NO	No 1b
13.04.02	Non-comp	Diff	NO	NO	NO	No 1b
04.0219	Non-comp	Diff	NO	NO	NO	No 1b

4. SUMMARY OF RESOURCES

4.1. Financial Resources

4.1.1. Summary of commitment appropriations (CA) and payment appropriations (PA)

The following tables show the estimated impact of the proposed measures in 2011 to 2013. Since no new financial resources are proposed for commitment appropriations, no figures are inserted in the tables but n.a. (non-applicable) is indicated. The proposal is therefore in line with the multi-annual financial framework for 2007-2013.

For payments, the proposal can result in a higher reimbursement to the Member States concerned.

For payments, the proposal can result in a higher reimbursement to the Member States concerned. Based on the payment forecast from Member States revised by the Commission and the payment appropriations included in the 2012 Draft Budget, the budgetary needs would be approximately EUR 2,304 million.¹¹ The additional payment appropriations for this proposal will imply an increase of payment appropriations in 2012 which may be compensated by the end of the programming period. Therefore, the total payment appropriations for the whole programming period remains unchanged.

¹¹ This amount includes the full amount for the concerned years, even when the action is starting in November or December or finishes part-way through a year.

In the light of Member State's request to benefit from the action and taking into account the evolution in regard to the submission of interim payments, the Commission will in 2012 review the need for additional payment credits and if necessary propose the necessary actions to the Budgetary Authority.

No estimate has been calculated for the year 2013 and any consequences would be taken into account in the 2013 budget procedure.

EUR million (to 3 decimal places)

Expenditure type	Section no.		Year n	n + 1	n + 2	n + 3	n + 4	n + 5 and later	Total
------------------	-------------	--	--------	-------	-------	-------	-------	-----------------	-------

Operational expenditure¹²

Commitment Appropriations (CA)	8.1	a	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Payment Appropriations (PA)		b	n.a.	+2,304	n.a.	n.a.	-2,304	n.a.	0.

Administrative expenditure within reference amount¹³

Technical & administrative assistance (NDA)	8.2.4	c	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
---	-------	---	------	------	------	------	------	------	------

TOTAL REFERENCE AMOUNT

Commitment Appropriations		a+c	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Payment Appropriations		b+c	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0,000

Administrative expenditure not included in reference amount¹⁴

Human resources and associated expenditure (NDA)	8.2.5	d	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Administrative costs, other than human resources and associated costs, not included in reference amount (NDA)	8.2.6	e	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Total indicative financial cost of intervention

TOTAL CA including cost of Human Resources		a+c+d+e	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL PA including cost of Human Resources		b+c+d+e	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

¹² Expenditure that does not fall under Chapter xx 01 of the Title xx concerned

¹³ Expenditure within article xx 01 04 of Title xx.

¹⁴ Expenditure within chapter xx 01 other than articles xx 01 04 or xx 01 05.

Co-financing details

EUR million (to 3 decimal places)

Co-financing body		Year n	n + 1	n + 2	n + 3	n + 4	n + 5 and later	Total
.....	f	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL CA including co-financing	a+c +d+ e+f	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

4.1.2. Compatibility with Financial Programming

- Proposal is compatible with existing financial programming.
- Proposal will entail reprogramming of the relevant heading in the financial perspective.
- Proposal may require application of the provisions of the Interinstitutional Agreement¹⁵ (i.e. flexibility instrument or revision of the financial perspective).

4.1.3. Financial impact on Revenue

- Proposal has no financial implications on revenue
- Proposal has financial impact – the effect on revenue is as follows:

EUR million (to one decimal place)

Budget line	Revenue	Prior to action [Year n-1]	Situation following action							
			[Year n]	[n+1]	[n+2]	[n+3]	[n+4]	[n+5] ¹⁶		
	a) Revenue in absolute terms		n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	b) Change in revenue	Δ	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(Please specify each revenue budget line involved, adding the appropriate number of rows to the table if there is an effect on more than one budget line.)

¹⁵ See points 19 and 24 of the Inter-institutional agreement.

¹⁶ Additional columns should be added if necessary i.e. if the duration of the action exceeds 6 years

4.2. Human Resources FTE (including officials, temporary and external staff) – see detail under point 8.2.1.

Annual requirements	Year n	n + 1	n + 2	n + 3	n + 4	n + 5 and later
Total number of human resources	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

5. CHARACTERISTICS AND OBJECTIVES

5.1. Need to be met in the short or long term

The sustained financial and economic crisis is increasing the pressure on national financial resources, as Member States are reducing their budgets. In this context ensuring a smooth implementation of cohesion policy programmes is of particular importance as a tool for injecting funds into the economy. In order to ensure that these Member States continue the implementation of the Structural Fund and Cohesion Fund programmes on the ground and disburse funds to projects, the proposal contains provisions that would allow the Commission to increase payments to Member States, for the period they are under the support mechanisms.

5.2. Value-added of Community involvement and coherence of the proposal with other financial instruments and possible synergy

The proposal will allow the continuation of the implementation of the programmes, injecting money into the economy while at the same time help reduce the burden on public expenditure.

5.3. Objectives, expected results and related indicators of the proposal in the context of the ABM framework

The objective is to help those Member States mostly affected by the financial crisis to be able to continue with the implementation of the programmes on the ground, hence injecting funds into the economy.

5.4. Method of Implementation (indicative)

Show below the method(s) chosen for the implementation of the action.

- With Member states

6. MONITORING AND EVALUATION

6.1. Monitoring system

Not needed, as it falls under the established monitoring of Structural Funds.

6.2. Evaluation

6.2.1. Ex-ante evaluation

This proposal has been prepared at the request from the Cabinet of the President of the Commission.

6.2.2. Measures taken following an intermediate/ex-post evaluation (lessons learned from similar experiences in the past)

N/A

6.2.3. Terms and frequency of future evaluation

N/A

7. ANTI-FRAUD MEASURES

N.A.

8. DETAILS OF RESOURCES

8.1. Objectives of the proposal in terms of their financial cost

Commitment appropriations in EUR million (to 3 decimal places)

(Headings of Objectives, actions and outputs should be provided)	Type of output	Av. cost	Year n		Year n+1		Year n+2		Year n+3		Year n+4		Year n+5 and later		TOTAL	
			No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost
OPERATIONAL OBJECTIVE No.1 Sustain the implementation of the operational programmes																
				0,000		0,000										0,000
TOTAL COST				0,000		0,000										0,000

8.2. Administrative Expenditure

8.2.1. Number and type of human resources

Types of post		Staff to be assigned to management of the action using existing and/or additional resources (number of posts/FTEs)					
		Year n	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5
Officials or temporary staff (XX 01 01)	A*/AD B*, C*/AST	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Staff financed by art. XX 01 02		n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other staff financed by art. XX 01 04/05		n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL		n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

8.2.2. Description of tasks deriving from the action

N/A

8.2.3. Sources of human resources (statutory)

(When more than one source is stated, please indicate the number of posts originating from each of the sources)

- Posts currently allocated to the management of the programme to be replaced or extended
- Posts pre-allocated within the APS/PDB exercise for year n
- Posts to be requested in the next APS/PDB procedure
- Posts to be redeployed using existing resources within the managing service (internal redeployment)
- Posts required for year n although not foreseen in the APS/PDB exercise of the year in question

8.2.4. *Other Administrative expenditure included in reference amount (XX 01 04/05 – Expenditure on administrative management)*

EUR million (to 3 decimal places)

Budget line (number and heading)	Year n	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5 and later	TOTAL
1 Technical and administrative assistance (including related staff costs)							
Executive agencies	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other technical and administrative assistance	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
- intra muros	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
- extra muros	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total Technical and administrative assistance	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

8.2.5. *Financial cost of human resources and associated costs not included in the reference amount*

EUR million (to 3 decimal places)

Type of human resources	Year n	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5 and later
Officials and temporary staff (XX 01 01)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Staff financed by Art XX 01 02 (auxiliary, END, contract staff, etc.) (specify budget line)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total cost of Human Resources and associated costs (NOT in reference amount)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Calculation– *Officials and Temporary agents*

Reference should be made to Point 8.2.1, if applicable

n.a.

Calculation– *Staff financed under art. XX 01 02*

Reference should be made to Point 8.2.1, if applicable

n.a.

8.2.6. *Other administrative expenditure not included in reference amount*

EUR million (to 3 decimal places)

	Year n	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5 and later	TOTAL
XX 01 02 11 01 – Missions	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
XX 01 02 11 02 – Meetings & Conferences	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
XX 01 02 11 03 – Committees	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
XX 01 02 11 04 – Studies & consultations	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
XX 01 02 11 05 - Information systems	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2 Total Other Management Expenditure (XX 01 02 11)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
3 Other expenditure of an administrative nature (specify including reference to budget line)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total Administrative expenditure, other than human resources and associated costs (NOT included in reference amount)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Calculation - *Other administrative expenditure not included in reference amount*

n.a.