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#### COVER NOTE

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From: Secretary-General of the European Commission,  
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 30 June 2016

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of  
the European Union

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No. Cion doc.: C(2016) 3966 final - ANNEX 1

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Subject: ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../... of  
XXX supplementing Regulation (EU) No 223/2014 of the European  
Parliament and of the Council with regard to the conditions and procedures  
to determine whether amounts which are irrecoverable shall be reimbursed  
by Member States concerning the Fund for European Aid to the Most  
Deprived

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Delegations will find attached document C(2016) 3966 final - ANNEX 1.

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Encl.: C(2016) 3966 final - ANNEX 1



Brussels, 30.6.2016  
C(2016) 3966 final

ANNEX 1

**ANNEX**

**to the**

**COMMISSION DELEGATED REGULATION (EU) .../... of XXX**

**supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council with regard to the conditions and procedures to determine whether amounts which are irrecoverable shall be reimbursed by Member States concerning the Fund for European Aid to the Most Deprived**

## Annex

### Submission of information on irrecoverable amounts – Food and/or basic material assistance operational programme (OP I)

a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
Type of expenditure <sup>1</sup>	Name of operation and IT identificati on number	Name of beneficiary	Date and proof of last payment of public contribution to the beneficiary for the operation concerned	Nature of irregularity (nature to be defined by Member State)	Body which detected the irregularity (indicate which: MA, CA or AA or other, or name of EU body)	Date of detection of irregularity <sup>2</sup>	Total expenditure declared irrecoverable	Public expenditure corresponding to amounts declared irrecoverable	Amount of irrecoverable Union contribution <sup>3</sup>	Accounting year(s) in which the expenditure corresponding to the irrecoverable Union contribution was declared	Date of launch of recovery proceedings	Copy of first and any subsequent recovery orders <sup>4</sup>	Date of establishment of irrecoverability	Reason for irrecoverability <sup>5</sup>	Documents related to bankruptcy procedures, when applicable	Indicate whether the Union contribution should be borne by the Union budget (Y/N) <sup>6</sup>
<type="S" maxlength="500" input="S">	<type="S" maxlength="250" input="M">	<type="S" maxlength="250" input="M">	<type="D" input="M" + <ATT>	<type="S" maxlength="250" input="M">	<type="S" maxlength="250" input="M">	<type="D" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="D" input="S">	<type="D" input="M">	<ATT>	<type="D" input="M">	<type="S" maxlength="50" input="M">	<ATT>	<type="B" input="M">
Technical Assistance	Op 1															
	Op 2															
Type of material assistance 1						<b>Sub-total</b>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">	<type="D" input="S">						
Type of material assistance 2						<b>Sub-total</b>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">							

<sup>1</sup> Corresponding to the information provided in the accounts, in line with Appendix 4 of Annex V of Commission Implementing Regulation (EU) No 2015/341. The reporting shall be by type of material assistance and by operation.

<sup>2</sup> The date on which the primary administrative or judicial finding on the irregularity was established.

<sup>3</sup> Calculated in accordance with the co-financing rate at the level of the operational programme, as laid down in the financing plan in force at the time of the request.

<sup>4</sup> In addition, when applicable, a copy of the document reducing/cancelling the level of support and /or withdrawing the document setting out the conditions for support referred to in Article 32(3)(C) of Regulation (EU) No 2023/2014.

<sup>5</sup> Indicate whether the reason for irrecoverability is bankruptcy of the beneficiary. If not, indicate the applicable reason.

<sup>6</sup> When a request is made that the Union contribution should be borne by the Union budget, the Member State confirms it has exhausted all the recovery possibilities available through its institutional and legal framework.

<sup>7</sup> Legend for the characteristics of fields: type: N=Number, D=Date, S=String, Cu=Currency, B = Boolean - input: M=Manual, S=Selection, G=Generated by system - 'maxlength' = Maximum number of characters including spaces - ATT: Attachments.



