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

date of receipt: 3 March 2014

To: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European  
Union

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No. Cion doc.: C(2014) 1207 final ANNEXES 1 to 4

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Subject: ANNEXES to the COMMISSION DELEGATED REGULATION (EU) No  
.../.. supplementing Regulation (EU) No 1303/2013 of the European  
Parliament and of the Council laying down common provisions on the  
European Regional Development Fund, the European Social Fund, the  
Cohesion Fund, the European Agricultural Fund for Rural Development and  
the European Maritime and Fisheries Fund and laying down general  
provisions on the European Regional Development Fund, the European  
Social Fund, the Cohesion Fund and the European Maritime and Fisheries  
Fund

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Delegations will find attached document. C(2014) 1207 final ANNEXES 1 to 4.

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Encl.: C(2014) 1207 final ANNEXES 1 to 4



EUROPEAN  
COMMISSION

Brussels, 3.3.2014  
C(2014) 1207 final

ANNEXES 1 to 4

## ANNEXES

to the

**COMMISSION DELEGATED REGULATION (EU) No .../..**

**supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund**

## ANNEX I

### Reference periods as referred to in Article 15(2)

Sector	Reference period (years)
Railways	30
Water supply/sanitation	30
Roads	25-30
Waste management	25-30
Ports and airports	25
Urban transport	25-30
Energy	15-25
Research and innovation	15-25
Broadband	15-20
Business infrastructure	10-15
Other sectors	10-15

## ANNEX II

### **Criteria for quality review of major projects referred to in Article 24**

**1. Quality review criteria for the information requirements of Article 101(a) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council<sup>1</sup>**

Evidence of sufficient technical, legal, financial and administrative capacity to manage the project in implementation and operational phases.

**2. Quality review criteria for the information requirements of Article 101(b) of Regulation (EU) No 1303/2013**

Evidence of the eligibility for funding of the project on the basis of related requirements linked to location or project area.

**3. Quality review criteria for the information requirements of Article 101(c) of Regulation (EU) No 1303/2013**

3.1. Correctness of the calculation of total costs and of total eligible cost, taking into account the requirements set out in Article 61 of Regulation (EU) No 1303/2013, and sufficiency of detail, and appropriateness of the rationale applied for the calculation of costs both in terms of its overall cost to achieve the expected objectives and in terms of unit costs, where applicable.

3.2. Evidence of eligibility for support from the European Regional Development Fund (ERDF) or the Cohesion Fund, as applicable, and funding envisaged only for those elements that comply with the eligibility rules set down in Regulation (EU) No 1303/2013, Regulation (EU) No 1301/2013 of the European Parliament and of the Council<sup>2</sup> and Regulation (EU) No 1300/2013 of the European Parliament and of the Council<sup>3</sup>, and with eligibility rules established by the Member State.

3.3. Evidence that the public support to the project does not constitute State aid or in case of State aid, that it has been properly taken into account in the calculation of the total public contribution to the project.

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<sup>1</sup> Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

<sup>2</sup> Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the investment for growth and jobs goal and repealing Regulation (EC) No 1080/2006 (OJ L 347, 20.12.2013, p. 289).

<sup>3</sup> Regulation (EU) No 1300/2013 of the European Parliament and of the Council of 17 December 2013 on the Cohesion Fund and repealing Council Regulation (EC) No 1084/2006 (OJ L 347, 20.12.2013, p. 281).

**4. Quality review criteria for the information requirements of Article 101(d) of Regulation (EU) No 1303/2013**

- 4.1. Reliability of the demand analysis (or business plan in case of productive investment), based on realistic estimates and in line with main demographic trends and developments in the respective sector, justifying the need for the project and the overall capacity of the project facilities.
- 4.2. Adequacy of the quality of the options analysis to support the conclusion of the Member State that the main alternatives have been analysed and the best option was selected for implementation including justification of the option chosen.
- 4.3. Adequacy of the technology proposed for the project and the capacity of the final beneficiary to ensure its sustainability or, in case of insufficient capacity of the final beneficiary, sufficient provisions envisaged to bring this capacity to the levels necessary.
- 4.4. Soundness of the conclusion that the project is feasible and can be implemented in the period planned for the project or, at latest, by the end of the eligibility period as defined in Article 65(2) of Regulation (EU) No 1303/2013.

**5. Quality review criteria for the information requirements of Article 101(e) of Regulation (EU) No 1303/2013**

- 5.1. Cost-benefit analysis correctly followed the required methodology referred to in Article 101 of Regulation (EU) No 1303/2013, and correctly applied the method for calculation of net revenue as referred to in Article 61 of the Regulation (EU) No 1303/2013 and in Articles 15 to 19 of this Regulation.
- 5.2. Soundness of the conclusion that the project is economically and financially viable and has positive socio-economic effects justifying the level of support to the extent envisaged under the ERDF or the Cohesion Fund.

**6. Quality review criteria for the information requirements of Article 101(f) of Regulation (EU) No 1303/2013**

- 6.1. Demonstrated contribution to the objectives of environmental and climate change policies, in particular targets linked to the Europe 2020 strategy and evidence of account being taken of the risks related to climate change, adaptation and mitigation needs, disaster resilience and of appropriate measures implemented or foreseen to ensure resilience of the project to climate change variability.
- 6.2. Evidence that the polluter pays principle and the principle of preventive action have been correctly applied.

- 6.3. Compliance of the project with Directive 2011/92/EU of the European Parliament and of the Council<sup>4</sup> for projects listed in Annex I to that Directive, and for projects listed in Annex II to that Directive, for which the competent authorities concluded through the screening provided in Article 4 that an EIA procedure is needed as for projects listed in Annex I to Directive 2011/92/EU:
- (a) the non-technical summary of the EIA report is in accordance with Article 5 and Annex IV to Directive 2011/92/EU and has been subject to public consultations; and
  - (b) consultations with environmental authorities, the public, and if applicable, with other Member States, have been carried out in accordance with Articles 6 and 7 of Directive 2011/92/EU; and
  - (c) the decision of the competent authority was issued in accordance to Articles 8 and 9 of Directive 2011/92/EU; or
  - (d) in the cases where the EIA procedure has been completed with a legally binding decision, pending the issuing of development consent in accordance with Articles 8 and 9 of Directive 2011/92/EU, the availability of a written commitment by the Member States for timely action to ensure that the development consent would be issued at latest before the start of works.
- 6.4. Compliance of the project with Directive 2011/92/EU for projects listed in Annex II to that Directive, for which the competent authorities concluded, by means of the screening provided under Article 4, that no EIA procedure was needed:
- (a) screening determination of the competent authorities has been issued and made available to the public; and
  - (b) where screening determination does not refer to the criteria listed in Annex III to Directive 2011/92/EU, the relevant information under Article 4 and Annex III to that Directive has been provided.
- 6.5. Where appropriate, demonstrated non-applicability of Directive 2011/92/EU.
- 6.6. If the project results from a plan or programme (subject to the requirements of Directive 2001/42/EC of the European Parliament and of the Council<sup>5</sup>) other than the operational programme, demonstrated consistency of the project with the plan or programme.
- 6.7. In case of non-fulfilment of the general ex-ante conditionality on environmental legislation and of any, as the case may be, relevant thematic ex ante conditionalities for the waste and water sectors, and transport sector (SEA requirements) as set out in

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<sup>4</sup> Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1).

<sup>5</sup> Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment (OJ L 197, 21.7.2001, p. 30).

Article 19 and Annex XI of Regulation (EU) No 1303/2013, the link to the agreed action plan has to be demonstrated.

- 6.8. Compliance of the project with Council Directive 92/43/EEC<sup>6</sup>:
- (a) in the case of a project likely to have significant effects on a Natura 2000 site(s) (in accordance with Article 6(3)) the appropriate assessment has been carried out and completed before the development consent for the project has been issued;
  - (b) in the case of a project with significant negative effects on a Natura 2000 site(s), the requirements of Article 6(4) of Directive 92/43/EEC, including notification to or opinion from the Commission, has been fulfilled.
- 6.9. Adequacy of information about additional environmental integration measures such as environmental audit, environmental management, and specific environmental monitoring, demonstrating their adequacy in respect of identified needs.
- 6.10. Adequacy of the estimation of the cost of measures taken to address negative environmental impacts.
- 6.11. Compliance of the project with relevant sectoral environmental directives, if applicable, in particular:
- (a) Directive 2000/60/EC of the European Parliament and of the Council<sup>7</sup> for projects affecting water bodies (where applicable, for projects subject to the exemptions under Article 4(7) of that Directive, verification of the assessment);
  - (b) Council Directive 91/271/EEC<sup>8</sup> for projects in the urban waste water sector;
  - (c) Directive 2008/98/EC of the European Parliament and of the Council<sup>9</sup> and relevant applicable directives such as Council Directive 1999/31/EC<sup>10</sup> for projects relating to solid waste; and
  - (d) Directive 2010/75/EU of the European Parliament and of the Council<sup>11</sup> for projects requiring the granting of a permit under that Directive.

## **7. Quality review criteria for the information requirements of Article 101 (g) of Regulation (EU) No 1303/2013**

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<sup>6</sup> Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

<sup>7</sup> Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

<sup>8</sup> Council Directive 91/271/EEC of 21 May 1991 concerning urban waste water treatment (OJ L 135, 30.5.1991, p. 40).

<sup>9</sup> Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).

<sup>10</sup> Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste (OJ L 182, 16.7.1999, p. 1).

<sup>11</sup> Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17).

- 7.1. Consistency and adequacy of project objectives with the specific objectives defined under the relevant priority axes of the operational programmes concerned.
- 7.2. Adequacy of expected project contribution to result and output indicators of the priority axis.
- 7.3. Adequacy of expected project contribution to the socio-economic development.
- 7.4. Evidence that a beneficiary has taken appropriate measures to ensure optimal utilisation of the infrastructure in the operational phase.
- 8. Quality review criteria for the information requirements of Article 101(h) of Regulation (EU) No 1303/2013**
- 8.1. Justified total planned financial resources and justified planned support from the Funds correctly presented in the financing plan.
- 8.2. Adequacy of project's financing plan demonstrating its financial viability for the annual financial needs for implementation of the project.
- 8.3. Appropriateness and verifiability of the physical and financial indicators for monitoring progress taking account of the identified risks.
- 9. Quality review criteria for the information requirements of Article 101(i) of Regulation (EU) No 1303/2013**
- 9.1. Soundness and feasibility of the proposed timetable for implementing the major project taking into account the identified risks.
- 9.2. In case the implementation of the project is longer than the programming period, appropriateness of the identified phases and optimal set-up from effectiveness and efficiency point of view.



### ANNEX III

#### List of data to be recorded and stored in computerised form in the monitoring system (referred to in Article 24)

Data is required for operations supported by the ESF, the ERDF, the Cohesion Fund and the EMFF unless otherwise specified in the second column.

Data fields	Indication of Funds for which data is not required
<b>Data on the beneficiary</b> <sup>12,13</sup>	
1. Name or unique identifier of each beneficiary	
2. Information whether the beneficiary is public law body or private law body	
3. Information whether VAT on expenditure incurred by the beneficiary is non-recoverable under national VAT legislation	
4. Contact details of the beneficiary	
<b>Data on the operation</b>	
5. Name or unique identifier of the operation	
6. Short description of the operation	

<sup>12</sup> In case of the ETC, beneficiaries shall include the lead beneficiary and other beneficiaries.

<sup>13</sup> Beneficiary includes, where applicable, other bodies incurring expenditure under the operation which is treated as expenditure incurred by the beneficiary.

7. Date of submission of the application for the operation	
8. Starting date as indicated in the document setting out the conditions for support	
9. End date as indicated in the document setting out the conditions for support	
10. Actual date when the operation is physically completed or fully implemented	
11. Body issuing the document setting out the conditions for support	
12. Date of the document setting out the conditions for support	
13. Information whether the operation is a major project and CCI	Not applicable to the ESF and the EMFF
14. Information whether the operation is a joint action plan and CCI	Not applicable to the EMFF
15. Information whether the operation includes funding under the Youth Employment Initiative (YEI)	Not applicable to the ERDF, the Cohesion Fund and the EMFF
16. Information whether the public support for the operation will constitute State aid	
17. Information whether the operation is implemented under a public-private-partnership structure	Not applicable to the EMFF
18. Currency of the operation	
19. CCI of the programme(s) under which the operation is supported	

20. Priority or priorities of the programme(s) under which the operation is supported	
21. Fund(s) from which the operation is supported	
22. Category of region concerned	Not applicable to the Cohesion Fund and the EMFF
<b>Data on categories of intervention</b>	
23. Code(s) for intervention field	Not applicable to the EMFF
24. Code(s) for form of finance	Not applicable to the EMFF
25. Code(s) for territory type	Not applicable to the EMFF
26. Code(s) for territorial delivery systems	Not applicable to the EMFF
27. Code(s) for thematic objective	Not applicable to the ESF and the EMFF
28. Code(s) for ESF secondary theme	Not applicable to the ERDF, the Cohesion Fund and the EMFF
29. Code(s) for economic activity	Not applicable to the

		EMFF
30. Code(s) for location		Not applicable to the EMFF
<b>Data on indicators</b>		
31. Name and unique identifier for each of the common and programme specific output indicators relevant for the operation or where required by the Fund-specific rules, name and unique identifier for each common output indicator broken down by gender for participants		
32. Measurement unit for each output indicator		
33. Target value for the output indicator, broken down by gender where applicable		
34. Achievement level of each output indicator for each calendar year, where applicable broken down by gender		
35. Name and unique identifier for each of the common and programme specific result indicators <sup>14</sup> relevant for the operation, or where required by the Fund-specific rules, name and unique identifier for each common result indicator, broken down by gender where applicable		
36. Measurement unit for each result indicator		
37. Baseline value for each result indicator provided		Not applicable to the ESF
38. Target value for the result indicator provided, where applicable broken down by gender		Not applicable to the ERDF and the Cohesion Fund

<sup>14</sup> For ESF, the common result indicators include the indicators set out in Annex I and II of the Regulation (EU) 1304/2013

39. Measurement unit for each result target and baseline value	
40. Achievement level of each result indicator provided for each calendar year, where applicable broken down by gender	Not applicable to the ERDF and the Cohesion Fund
<b>Financial data on each operation (in the currency applicable to the operation)</b>	
41. Amount of the total eligible cost of the operation approved in the document setting out the conditions for support	
42. Amount of the total eligible costs constituting public expenditure as defined in Article 2(15) of Regulation (EU) 1303/2013	
43. Amount of public support, as set out in the document setting out the conditions for support	
<b>Data on payment claims from the beneficiary (in the currency applicable to the operation)</b>	
44. Date of receipt of each payment claim from the beneficiary	
45. Date of each payment to the beneficiary on basis of payment claim	
46. Amount of eligible expenditure in payment claim forming the basis for each payment to the beneficiary	
47. Amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure forming the basis for each payment	
48. Amount of each payment to the beneficiary on basis of payment claim	
49. Net revenue generated by the operation during its implementation not taken into account in the document setting out the conditions for support and deducted from the eligible expenditure	

50. Start date of on the spot verifications on the operation carried out pursuant to Article 125(5)(b) of Regulation (EU) No 1303/2013	
51. Date of on the spot audits of the operation pursuant to Article 127(1) of Regulation (EU) No 1303/2013 and Article 28 of this Regulation	
52. Body carrying out the audit or verification	
<b>Data on expenditure in payment claim from beneficiary based on real costs (in the currency applicable to the operation)</b>	
53. Eligible expenditure declared to the Commission established on the basis of costs actually incurred and paid, together with in-kind contributions and depreciations, where applicable	
54. Public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure declared to the Commission established on the basis of costs actually reimbursed and paid, together with in-kind contributions and depreciations, where applicable	
55. Contract type if the contract award is subject to the provisions of Directive 2004/17/EC <sup>15</sup> or Directive 2004/18/EC <sup>16</sup> (works/provision of services/provision of goods) or Directive [...] of the European Parliament and of the Council <sup>+17</sup>	
56. Contract amount if the contract award is subject to the provisions of Directive 2004/17/EC or Directive 2004/18/EC or Directive [...] <sup>+</sup>	

<sup>15</sup>

Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (OJ L 134, 30.4.2004, p. 1).

<sup>16</sup>

Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts (OJ L 134, 30.4.2004, p. 114).

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OJ: Please insert the publication reference (see footnote 17)

<sup>17</sup>

Directive of the European Parliament and of the Council [...] of [...] on the award of concession contracts (OJ L [...], [...], p. [...]).

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OJ: Please insert the number of the Directive (see footnote 17).

57. Eligible expenditure incurred and paid based on a contract if the contract is subject to the provisions of Directive 2004/17/EC or Directive 2004/18/EC or Directive [...]†	
58. The procurement procedure used if the contract award is subject to the provisions of Directive 2004/17/EC or Directive 2004/18/EC or Directive [...]†	
59. Name or unique identifier of the contractor if the contract award is subject to the provisions of Directive 2004/17/EC or Directive 2004/18/EC or Directive [...]†	
<b>Data on expenditure in payment claim from beneficiary based on standard scales of unit costs (amounts in the currency applicable to the operation)</b>	
60. Amount of eligible expenditure declared to the Commission established on the basis of standard scales of unit costs	
61. Public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure declared to the Commission established on the basis of standard scales of unit costs	
62. Definition of a unit to be used for the purposes of the standard scale of unit costs	
63. Number of units delivered as indicated in the payment claim for each unit item	
64. Unit cost for a single unit for each unit item	
<b>Data on expenditure in payment claim from beneficiary based on lump sum payments (amounts in the currency applicable to the operation)</b>	

† OJ: Please insert the number of the Directive (see footnote 17).

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† OJ: Please insert the number of the Directive (see footnote 17).

65. Amount of eligible expenditure declared to the Commission established on the basis of lump sums	
66. Public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure declared to the Commission established on the basis of lump sums	
67. For each lump sum, deliverables (outputs or results) agreed in the document setting out the conditions for support as the basis for disbursement of lump sum payments	
68. For each lump sum, agreed amount in the document setting out the conditions for support	
<b>Data on expenditure in payment claim from beneficiary based on flat rates (in the currency applicable to the operation)</b>	
69. Amount of eligible expenditure declared to the Commission established on the basis of a flat rate	
70. Public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the eligible expenditure declared to the Commission established on the basis of a flat rate	
<b>Data on recoveries from the beneficiary</b>	
71. Date of each recovery decision	
72. Amount of public support affected by each recovery decision	
73. Total eligible expenditure affected by each recovery decision	
74. Date of receipt of each amount paid back by the beneficiary following a recovery decision	
75. Amount of public support paid back by the beneficiary following a recovery decision (without interest or penalties)	
76. Total eligible expenditure corresponding to the public support paid back by the beneficiary	
77. Amount of public support irrecoverable following a recovery decision	



78. Total eligible expenditure corresponding to irrecoverable public support	
<b>Data on payment applications to the Commission (in EUR)</b>	
79. Date of submission of each payment application including eligible expenditure from the operation	
80. The total amount of eligible expenditure incurred by the beneficiary and paid in implementing the operation included in each payment application	
81. The total amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 of the operation included in each payment application	
82. Where the operation is a financial instrument, the total amount of programme contributions paid to the financial instruments included in each payment application	
83. Where the operation is a financial instrument, the total amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the total amount of programme contributions paid to financial instruments included in each payment application	
84. Where the operation is a financial instrument, the total amount of programme contributions effectively paid as eligible expenditure in the meaning of Article 42(1)(a), (b) and (d) of Regulation (EU) No 1303/2013 included in each payment application	
85. Where the operation is a financial instrument, the total amount of public expenditure corresponding to the total amount of programme contributions effectively paid as eligible expenditure, in the meaning of Article 42(1) (a), (b) and (d) of Regulation (EU) No 1303/2013 included in each payment application	
86. In the case of State aid where Article 131(5) of Regulation (EU) No 1303/2013 applies, the amount paid to the beneficiary under the operation as an advance included in each payment application	
87. In the case of State aid where Article 131(5) of Regulation (EU) No 1303/2013 applies, the amount of the advance included in a payment application which has been covered by expenditure paid by the beneficiary within three years of the payment of the advance	
88. In the case of State aid where Article 131(5) of Regulation (EU) No 1303/2013 applies, the amount paid to the beneficiary under the operation as an advance included in a payment application which	

has not been covered by expenditure paid by the beneficiary and for which the three-year period has not yet elapsed	
89. Amount of eligible expenditure included in each payment application on the basis of Article 14(1) of Regulation (EU) No 1304/2013	Not applicable to the ERDF, the Cohesion Fund, the EMFF
90. Amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 included in each payment application on the basis of Article 14(1) of Regulation (EU) No 1304/2013	Not applicable to the ERDF, the Cohesion Fund, the EMFF
<b>Data on accounts submitted to the Commission under Article 138 of Regulation (EU) No 1303/2013 (in EUR)</b>	
91. The date of submission of each set of accounts including expenditure under the operation	
92. Date of submission of the accounts in which the final expenditure of the operation is included following the completion of the operation (where the total eligible expenditure is EUR 1 000 000 or more (Article 140 of Regulation (EU) No 1303/2013))	
93. Total amount of eligible expenditure of the operation entered into the accounting systems of the certifying authority which has been included in the accounts	
94. Total amount of public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 incurred in implementing the operation corresponding to the total amount of eligible expenditure entered into the accounting systems of the certifying authority which has been included in the accounts	
95. Total amount of payments made to the beneficiary under Article 132(1) of Regulation (EU) No 1303/2013 corresponding to the total amount of eligible expenditure entered into the accounting systems of the certifying authority which has been included in the accounts	
96. Total eligible expenditure of the operation withdrawn during the accounting year included in the accounts	

97. Total public expenditure as defined in Article 2(15) of Regulation (EU) No 1303/2013 corresponding to the total eligible expenditure withdrawn during the accounting year included in the accounts	
98. Total eligible expenditure of the operation recovered during the accounting year included in the accounts	
99. Total public expenditure corresponding to the total eligible expenditure of the operation recovered during the accounting year included in the accounts	
100. Total eligible expenditure of the operation to be recovered as at the end of the accounting year included in the accounts	
101. Total public expenditure of the operation corresponding to the total eligible expenditure to be recovered as at the end of the accounting year included in the accounts	
102. For the operation included in each set of accounts, total eligible amount of expenditure of recoveries effected pursuant to Article 71 of Regulation (EU) No 1303/2013 during the accounting year	
103. For the operation included in each set of accounts, public expenditure as defined in Article 2 (15) of Regulation (EU) 1303/2013 corresponding to the total eligible amount of expenditure of recoveries effected pursuant to Article 71 of Regulation (EU) No 1303/2013 during the accounting year	
104. Total eligible amount of expenditure of the operation irrecoverable as at the end of the accounting year included in the accounts	
105. Total public expenditure of the operation corresponding to the total eligible amount of expenditure irrecoverable as at the end of the accounting year included in the accounts	
<b>Data on specific types of expenditure subject to ceilings</b>	
106. Amount of incurred and paid ERDF-type expenditure co-financed by the ESF under Article 98(2) of Regulation (EU) No 1303/2013	Not applicable to the ERDF, the Cohesion Fund and the EMFF

107. Amount of incurred and paid ESF-type expenditure co-financed by the ERDF under Article 98(2) of Regulation (EU) No 1303/2013	Not applicable to the ESF, the Cohesion Fund and the EMFF
108. Amount of incurred and paid expenditure outside the programme area but within the Union, under article 70(2) of Regulation (EU) No 1303/2013 and Article 13(2) of Regulation (EU) No 1304/2013	
109. Amount of incurred and paid expenditure outside the Union under Article 13(3) of Regulation (EU) No 1304/2013	Not applicable to the ERDF, the Cohesion Fund and the EMFF
110. Amount of incurred and paid expenditure outside the Union part of the programme area under Article 20(2) of Regulation (EU) No 1299/2013	Not applicable to the ESF, the Cohesion Fund and the EMFF
111. Amount of incurred and paid expenditure for land purchase under Article 69(3)(b) of Regulation (EU) No 1303/2013	
112. Amount of in-kind contributions to the operation under Article 69(1) of Regulation (EU) No 1303/2013	
113. Amount of incurred and paid expenditure in third countries covered by the Instrument for Pre-Accession Assistance or by the European Neighbourhood Instrument for ETC operations	Not applicable to the ESF, the Cohesion Fund and the EMFF

## ANNEX IV

### **Key requirements of management and control systems and their classification with regard to their effective functioning referred to in Article 30**

**Table 1: Key requirements**

<b>Key requirements of management and control system</b>		<b>Bodies/authorities concerned</b>	<b>Scope</b>
1	Adequate separation of functions and adequate systems for reporting and monitoring in cases where the responsible authority entrusts execution of tasks to another body.	Managing authority	Internal control environment
2	<b>Appropriate selection of operations.</b>	Managing authority	Management and control activities
3	Adequate information to beneficiaries on applicable conditions for the selected operations.	Managing authority	
4	<b>Adequate management verifications.</b>	Managing authority	
5	<b>Effective system in place to ensure that all documents regarding expenditure and audits are held to ensure an adequate audit trail.</b>	Managing authority	Management and control activities / Monitoring
6	Reliable system for collecting, recording and storing data for monitoring, evaluation, financial management, verification and audit purposes, including links with electronic data exchange systems with beneficiaries.	Managing authority	
7	Effective implementation of proportionate anti-fraud measures.	Managing authority	Management and control activities
8	Appropriate procedures for drawing up the management declaration and annual summary of final audit reports and of controls carried out.	Managing authority	
9	Adequate separation of functions and adequate systems for reporting and monitoring in cases where the responsible authority entrusts execution of tasks to another body.	Certifying authority	Internal control environment

Key requirements of management and control system		Bodies/authorities concerned	Scope
10	Appropriate procedures for drawing up and submitting payment applications.	Certifying authority	Management and control activities / Monitoring
11	Appropriate computerised records of expenditure declared and of the corresponding public contribution are maintained.	Certifying authority	Management and control activities
12	Appropriate and complete account of amounts recoverable, recovered and withdrawn.	Certifying authority	
13	<b>Appropriate procedures for drawing up and certifying the completeness, accuracy and veracity of the annual accounts.</b>	Certifying authority	
14	Adequate separation of functions and adequate systems for ensuring that any other body that carries out audits in accordance with the programme audit strategy has the necessary functional independence and takes account of internationally accepted audit standards.	Audit authority	Internal control environment
15	<b>Adequate systems audits.</b>	Audit authority	Control activities
16	<b>Adequate audits of operations.</b>	Audit authority	
17	Adequate audits of accounts.	Audit authority	
18	<b>Adequate procedures for providing a reliable audit opinion and for preparing the annual control report.</b>	Audit authority	

**Table 2: Classification of key requirements for management and control systems with regard to their functioning**

Category 1	Works well. No, or only minor improvement(s) needed.
Category 2	Works. Some improvement(s) needed.
Category 3	Works partially. Substantial improvements needed.

Category 4	Essentially does not work.
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