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From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	14 March 2014
To:	Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union

No. Cion doc.:	C(2014) 1627 final Annexes 1 to 2
Subject:	ANNEXES to the COMMISSION DELEGATED REGULATION (EU) No .../.. supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived

Delegations will find attached document C(2014) 1627 final Annexes 1 to 2.

Encl.: C(2014) 1627 final Annexes 1 to 2



EUROPEAN
COMMISSION

Brussels, 13.3.2014
C(2014) 1627 final

ANNEXES 1 to 2

ANNEXES

to the

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

**supplementing Regulation (EU) No 223/2014 of the European Parliament and of the
Council on the Fund for European Aid to the Most Deprived**

ANNEX I

List of data to be recorded and stored in computerised form in the monitoring system (referred to in Article 2)

Data is required for operations supported by OP I and OP II¹ unless otherwise specified in the second column.

Data fields	Indication of type of OP for which data is not required
Data on the beneficiary²	
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	
Data on the operation	
5. Name or unique identifier of the operation	
6. Short description of the operation	
7. Date of submission of the application for the operation	

¹ OP I refers to food and/or material assistance operational programmes and OP II refers to social inclusion of the most deprived persons operational programmes

² Beneficiary includes, where applicable, other bodies incurring expenditure under the operation which is treated as expenditure incurred by the beneficiary.

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. Currency of the operation	
14. CCI of the programme(s) under which the operation is supported	
15. Type(s) of material assistance addressed	Not applicable for OP II
16. Type(s) of actions supported	Not applicable for OP I
17. Code(s) for form of finance	
18. Code(s) for location	
19. Quantity of food purchased by a public body or partner organisation, where applicable	Not applicable for OP II
20. Quantity of food obtained by a public body, where applicable, in accordance with article 23(4) of the Regulation (EU) No 223/2014, where applicable	Not applicable for OP II
21. Quantity of food delivered to partner organisations, where applicable	Not applicable for OP II
22. Quantity of food delivered to end recipients, where applicable	Not applicable for OP II
23. Quantity of basic material assistance purchased by a public body or a partner organisation, where	Not applicable for OP II

applicable		
24. Quantity of basic material assistance delivered to partner organisations, where applicable		Not applicable for OP II
25. Quantity of basic material assistance delivered to end recipients, where applicable		Not applicable for OP II
Data on indicators		
26. Title of common indicators relevant for the operation		
27. Identifier for the common indicators relevant for the operation		
28. Achievement level of common indicators for each year of implementation or at the end of the operation		
29. Title of programme specific indicators relevant for the operation		Not applicable for OP I
30. Identifier for the programme specific indicators relevant for the operation		Not applicable for OP I
31. Specific targets for programme specific output indicators		Not applicable for OP I
32. Achievement level of programme specific output indicators for each year of implementation or at the end of the operation,		Not applicable for OP I
33. Measurement unit for each output target		Not applicable for OP I
34. Baseline for result indicators		Not applicable for OP I
35. Target level for result indicators		Not applicable for OP I
36. Measurement unit for each result target and baseline		Not applicable for OP I
37. Measurement unit for each indicator		

Financial data on each operation (in the currency applicable to the operation)	
38. Amount of the total eligible cost of the operation approved in the document setting out the conditions for support	
39. Amount of the total eligible costs constituting public expenditure as defined in Art. 2 (12) of Regulation (EU) 223/2014	
40. Amount of public support, as set out in the document setting out the conditions for support	
Data on payment claims from the beneficiary (in the currency applicable to the operation)	
41. Date of receipt of each payment claim from the beneficiary	
42. Date of each payment to the beneficiary on basis of payment claim	
43. Amount of eligible expenditure in payment claim forming the basis for each payment to the beneficiary	
44. Amount of public expenditure as defined in Article 2(12) of Regulation (EU) No 223/2014 corresponding to the eligible expenditure forming the basis for each payment	
45. Amount of each payment to the beneficiary on basis of payment claim	
46. Start date of on the spot verifications on the operation carried out pursuant to Article 32(5)(b) of Regulation (EU) No 223/2014	
47. Date of on the spot audits of the operation pursuant to Article 34(1) of Regulation (EU) No 223/2014 and Article 6 of this Regulation	
48. Body carrying out the audit or verification	
Data on expenditure in payment claim from beneficiary based on real costs(in the currency applicable to the operation)	

49. Eligible public expenditure declared to the Commission established on the basis of costs actually incurred and paid	
50. Public expenditure as defined in Article 2(12) of Regulation (EU) No 223/2014 corresponding to the eligible public expenditure declared to the Commission established on the basis of costs actually reimbursed and paid	
51. Contract type if the contract award is subject to the provisions of Directive 2004/18/EC ³ (provision of services/provision of goods) or Directive [...] of the European Parliament and of the Council ⁴⁵	
52. Contract amount if the contract award is subject to the provisions of Directive 2004/18/EC or Directive [...] ⁶	
53. Eligible expenditure incurred and paid based on a contract if the contract is subject to the provisions of Directive 2004/18/EC or Directive [...] ⁷	
54. The procurement procedure used if the contract award is subject to the provisions of Directive 2004/18/EC or Directive [...] ⁸	
55. Name or unique identifier of the contractor if the contract award is subject to the provisions of Directive [...] ⁹	
Data on expenditure in payment claim from beneficiary based on standard scales of unit costs (amounts in the currency applicable to the operation)	
56. Amount of eligible public expenditure declared to the Commission established on the basis of standard scales of unit costs	

³ 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).

⁴ OJ: Please insert the publication reference ()

⁵ Directive of the European Parliament and of the Council [...] of [...] on the award of concession contracts (OJ L [...], [...], p. [...]).

⁶ OJ: Please insert the number of the Directive on award of concession contracts

⁷ OJ: Please insert the number of the Directive on award of concession contracts

⁸ OJ: Please insert the number of the Directive on award of concession contracts.

⁹ OJ: Please insert the number of the Directive on award of concession contracts.

57. Public expenditure as defined in Article 2(12) of Regulation (EU) No 223/2014 corresponding to the eligible public expenditure declared to the Commission established on the basis of standard scales of unit costs	
58. Definition of a unit to be used for the purposes of the standard scale of unit costs	
59. Number of units delivered as indicated in the payment claim for each unit item	
60. Unit cost for a single unit for each unit item	
Data on expenditure in payment claim from beneficiary based on lump sum payments (amounts in the currency applicable to the operation)	
61. Amount of eligible public expenditure declared to the Commission established on the basis of lump sums	
62. Public expenditure as defined in Article 2(12) of Regulation (EU) No 223/2014 corresponding to the eligible public expenditure declared to the Commission established on the basis of lump sums	
63. 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	
64. For each lump sum, agreed amount in the document setting out the conditions for support	
Data on expenditure in payment claim from beneficiary based on flat rates (in the currency applicable to the operation)	
65. Amount of eligible public expenditure declared to the Commission established on the basis of a flat rate	
66. Public expenditure as defined in Article 2(12) of Regulation (EU) No 223/2014 corresponding to the eligible public expenditure declared to the Commission established on the basis of a flat rate	
Data on recoveries from the beneficiary	

67. Date of each recovery decision	
68. Amount of public support affected by each recovery decision	
69. Total eligible expenditure affected by each recovery decision	
70. Date of receipt of each amount paid back by the beneficiary following a recovery decision	
71. Amount of public support paid back by the beneficiary following a recovery decision (without interest or penalties)	
72. Total eligible expenditure corresponding to the public support paid back by the beneficiary	
73. Amount of public support irrecoverable following a recovery decision	
74. Total eligible expenditure corresponding to irrecoverable public support	
Data on payment applications to the Commission (in EUR)	
75. Date of submission of each payment application including eligible expenditure from the operation	
76. The total amount of eligible public expenditure incurred by the beneficiary and paid in implementing the operation included in each payment application	
77. The total amount of public expenditure as defined in Article 2(12) of Regulation (EU) No 223/2014 of the operation included in each payment application	
Data on accounts submitted to the Commission under Article 48 of Regulation (EU) No 223/2014 (in EUR)	
78. The date of submission of each set of accounts including expenditure under the operation	
79. 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 51 of Regulation (EU) No 223/2014))	

80. Total amount of eligible public expenditure of the operation entered into the accounting systems of the certifying authority which has been included in the accounts	
81. Total amount of public expenditure as defined in Article 2(12) of Regulation (EU) No 223/2014 incurred in implementing the operation corresponding to the total amount of eligible public expenditure entered into the accounting systems of the certifying authority which has been included in the accounts	
82. Total amount of payments made to the beneficiary under Article 42(2) of Regulation (EU) No 223/2014 corresponding to the total amount of public eligible expenditure entered into the accounting systems of the certifying authority which has been included in the accounts	
83. Total public eligible expenditure of the operation withdrawn during the accounting year included in the accounts	
84. Total public expenditure as defined in Article 2(12) of Regulation (EU) No 223/2014 corresponding to the public eligible expenditure withdrawn during the accounting year included in the accounts	
85. Total public eligible expenditure of the operation recovered during the accounting year included in the accounts	
86. Total public expenditure corresponding to the total public eligible expenditure of the operation recovered during the accounting year included in the accounts	
87. Total public eligible expenditure of the operation to be recovered as at the end of the accounting year included in the accounts	
88. Total public expenditure of the operation corresponding to the total public eligible expenditure to be recovered as at the end of the accounting year included in the accounts	
89. Total eligible amount of public expenditure of the operation irrecoverable as at the end of the accounting year included in the accounts	
90. Total public expenditure of the operation corresponding to the total eligible amount of public expenditure irrecoverable as at the end of the accounting year included in the accounts	

ANNEX II

Key requirements of management and control systems and their classification with regard to their effective functioning referred to in Article 9

Table 1: Key requirements

Key requirements of management and control system		Bodies/authorities concerned	Scope
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	Appropriate selection of operations.	Managing authority	Management and control activities
3	Adequate information to beneficiaries on applicable conditions for the selected operations.	Managing authority	
4	Adequate management verifications.	Managing authority	
5	Effective system in place to ensure that all documents regarding expenditure and audits are held to ensure an adequate audit trail.	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.	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
10	Appropriate procedures for drawing up and submitting payment applications.	Certifying authority	Management and control activities / Monitoring

Key requirements of management and control system		Bodies/authorities concerned	Scope
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	Appropriate procedures for drawing up and certifying the completeness, accuracy and veracity of the annual accounts.	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	Adequate systems audits.	Audit authority	Control activities
16	Adequate audits of operations.	Audit authority	
17	Adequate audits of accounts.	Audit authority	
18	Adequate procedures for providing a reliable audit opinion and for preparing the annual control report.	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.