



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 15 April 2014

8788/14

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REGIO 49
DELACTION 119**

“I/A” ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee (Part 1)/Council

No. prev. doc.: 7776/14 + ADD 1
No. Cion prop.: C(2014) 1627 final

Subject: COMMISSION DELEGATED REGULATION (EU) No .../.. of 13.3.2014
supplementing Regulation (EU) No 223/2014 of the European Parliament and of
the Council on the Fund for European Aid to the Most Deprived
- Intention not to raise objections to Commission Delegated Act

1. The Commission has submitted the above delegated act¹ to the Council in accordance with the procedure set out in Article 290 TFEU and based on Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived, and in particular Articles 32(8), 32(9), 34(7), 34(8), 55 (4).

Regulation (EU) No 223/2014 empowers the Commission to adopt delegated acts as regards the following:

¹ Doc. 7776/14 + ADD 1.

- laying down requirements for the data to be recorded and stored in computerised form in the monitoring system set up under point (d) of Article 32(2) (Article 32(8));
- laying down the detailed minimum requirements for the audit trail in respect of the accounting records to be maintained and supporting documents to be held by the certifying authority, managing authority, intermediate bodies and beneficiaries (Article 32(9));
- to set out the scope and content of audits of operations and audits of the accounts and the methodology for the selection of the sample of operations referred to in Article 34(7);
- laying down detailed rules on the use of data collected during audits carried out by Commission officials or authorised Commission representatives (Article 34(8));
- laying down detailed rules concerning the criteria for determining whether there are serious deficiencies in the functioning of management and control systems, and what kind of deficiencies, criteria for establishing the level of financial correction to be applied and the criteria for applying flat rates or extrapolated financial corrections (Article 55(4)).

As the Commission notified the delegated act supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived on 13 March 2014, the Council may object to that delegated act within a period of two months.

2. Within the framework of the Social Questions Working Party and the following consultation procedure, no objections have been raised by delegations. However, a number of delegations (BE, CZ, EE, LV, PL, SK, SE) made linguistic comments on their language versions.

3. It is therefore suggested to record the lack of a qualified majority supporting an objection to the delegated act and that the Commission and the European Parliament are to be informed thereof. This implies that, unless the European Parliament objects to it², the delegated act shall be published and enter into force in accordance with Article 62 of Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived.

² The European Parliament (at EMPL Committee level) already decided not to object.