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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 4 November 2020

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

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Subject: ANNEXES to the COMMISSION DELEGATED REGULATION (EU) No .../... amending Delegated Regulations (EU) No 532/2014 and (EU) No 1255/2014 supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council on the Fund for European Aid to the Most Deprived, as regards the detailed minimum requirements for audit purposes and the data to be recorded and stored

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Delegations will find attached document C(2020) 7504 final.

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EUROPEAN  
COMMISSION

Brussels, 4.11.2020  
C(2020) 7504 final

ANNEXES 1 to 2

## ANNEXES

to the

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

**amending Delegated Regulations (EU) No 532/2014 and (EU) No 1255/2014  
supplementing Regulation (EU) No 223/2014 of the European Parliament and of the  
Council on the Fund for European Aid to the Most Deprived, as regards the detailed  
minimum requirements for audit purposes and the data to be recorded and stored**

**ANNEX I**  
**“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 II<sup>1</sup> and for all types of delivery unless otherwise specified in the second column.

Data fields	Indication of type of OP or type of delivery for which data is not required
<b>Data on the beneficiary<sup>2</sup></b>	
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>1</sup> 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  
<sup>2</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. 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 Not applicable to indirect delivery of food, such as through vouchers, cards or other instruments
20. Quantity of food obtained by a public body, where applicable, in accordance with article 23(4) of	Not applicable for OP II

the Regulation (EU) No 223/2014, where applicable	Not applicable to indirect delivery of food, such as through vouchers, cards or other instruments
21. Quantity of food delivered to partner organisations, where applicable	Not applicable for OP II Not applicable to indirect delivery of food, such as through vouchers, cards or other instruments
22. Quantity of food delivered to end recipients, where applicable	Not applicable for OP II Not applicable to indirect delivery of food, such as through vouchers, cards or other instruments
23. Quantity of basic material assistance purchased by a public body or a partner organisation, where applicable	Not applicable for OP II Not applicable to indirect delivery of food, such as through vouchers, cards or other instruments
24. Quantity of basic material assistance delivered to partner organisations, where applicable	Not applicable for OP II Not applicable to indirect delivery of food, such as through vouchers, cards or other instruments
25. Quantity of basic material assistance delivered to end recipients, where applicable	Not applicable for OP II

	Not applicable to indirect delivery of food, such as through vouchers, cards or other instruments
26. Number of vouchers or cards (or other instruments of indirect delivery) issued	Not applicable for OP II Not applicable to direct delivery of food and/or basic material assistance
27. Number of vouchers or cards (or other instruments of indirect delivery) delivered to end recipients	Not applicable for OP II Not applicable to direct delivery of food and/or basic material assistance
28. Number of vouchers or cards (or other instruments of indirect delivery) used by end recipients	Not applicable for OP II Not applicable to direct delivery of food and/or basic material assistance
29. Total amount of expenditure loaded in vouchers or cards (or other instruments of indirect delivery) delivered to end recipients	Not applicable for OP II Not applicable to direct delivery of food and/or basic material assistance
30. Total amount of expenditure in vouchers or cards (or other instruments of indirect delivery) used by end recipients	Not applicable for OP II Not applicable to direct delivery of food and/or basic material assistance

<b>Data on indicators</b>	
31. Title of common indicators relevant for the operation	
32. Identifier for the common indicators relevant for the operation	
33. Achievement level of common indicators for each year of implementation or at the end of the operation	
34. Title of programme specific indicators relevant for the operation	Not applicable for OP I
35. Identifier for the programme specific indicators relevant for the operation	Not applicable for OP I
36. Specific targets for programme specific output indicators	Not applicable for OP I
37. Achievement level of programme specific output indicators for each year of implementation or at the end of the operation,	Not applicable for OP I
38. Measurement unit for each output target	Not applicable for OP I
39. Baseline for result indicators	Not applicable for OP I
40. Target level for result indicators	Not applicable for OP I
41. Measurement unit for each result target and baseline	Not applicable for OP I
42. Measurement unit for each indicator	
<b>Financial data on each operation (in the currency applicable to the operation)</b>	
43. Amount of the total eligible cost of the operation approved in the document setting out the conditions for support	

44. Amount of the total eligible costs constituting public expenditure as defined in Art. 2 (12) of Regulation (EU) 223/2014	
45. 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>	
46. Date of receipt of each payment claim from the beneficiary	
47. Date of each payment to the beneficiary on basis of payment claim	
48. Amount of eligible expenditure in payment claim forming the basis for each payment to the beneficiary	
49. 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	
50. Amount of each payment to the beneficiary on basis of payment claim	
51. Start date of on the spot verifications on the operation carried out pursuant to Article 32(5)(b) of Regulation (EU) No 223/2014	
52. Date of on the spot audits of the operation pursuant to Article 34(1) of Regulation (EU) No 223/2014 and Article 6 of Delegated Regulation (EU) No 532/2014 <sup>3</sup>	
53. 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>	

<sup>3</sup> Commission Delegated Regulation (EU) No 532/2014 of 13 March 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 (OJ L 148, 20.5.2014, p. 54–69).



54. Eligible public expenditure declared to the Commission established on the basis of costs actually incurred and paid	
55. 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	
56. Contract type if the contract award is subject to the provisions of Directive 2004/18/EC of the European Parliament and of the Council <sup>4</sup> (provision of services/provision of goods) or Directive 2014/23/EU of the European Parliament and of the Council <sup>5</sup>	
57. Contract amount if the contract award is subject to the provisions of Directive 2004/18/EC or Directive 2014/23/EU	
58. Eligible expenditure incurred and paid based on a contract if the contract is subject to the provisions of Directive 2004/18/EC or Directive 2014/23/EU	
59. The procurement procedure used if the contract award is subject to the provisions of Directive 2004/18/EC or Directive 2014/23/EU	
60. Name or unique identifier of the contractor if the contract award is subject to the provisions of Directive 2014/23/EU	
<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>	
61. Amount of eligible public expenditure declared to the Commission established on the basis of standard scales of unit costs	
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 standard	

<sup>4</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).

<sup>5</sup> Directive of the European Parliament and of the Council 2014/23/EU of 26 February 2014 on the award of concession contracts (OJ L 94, 28.3.2014, p. 1).

63.	Definition of a unit to be used for the purposes of the standard scale of unit costs	scales of unit costs
64.	Number of units delivered as indicated in the payment claim for each unit item	
65.	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>		
66.	Amount of eligible public expenditure declared to the Commission established on the basis of lump sums	
67.	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	
68.	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	
69.	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>		
70.	Amount of eligible public expenditure declared to the Commission established on the basis of a flat rate	
71.	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	
<b>Data on recoveries from the beneficiary</b>		
72.	Date of each recovery decision	

73. Amount of public support affected by each recovery decision	
74. Total eligible expenditure affected by each recovery decision	
75. Date of receipt of each amount paid back by the beneficiary following a recovery decision	
76. Amount of public support paid back by the beneficiary following a recovery decision (without interest or penalties)	
77. Total eligible expenditure corresponding to the public support paid back by the beneficiary	
78. Amount of public support irrecoverable following a recovery decision	
79. Total eligible expenditure corresponding to irrecoverable public support	
<b>Data on payment applications to the Commission (in EUR)</b>	
80. Date of submission of each payment application including eligible expenditure from the operation	
81. The total amount of eligible public expenditure incurred by the beneficiary and paid in implementing the operation included in each payment application	
82. 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	
<b>Data on accounts submitted to the Commission under Article 48 of Regulation (EU) No 223/2014 (in EUR)</b>	
83. The date of submission of each set of accounts including expenditure under the operation	
84. 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 ))	
85. 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	

	86. 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	
	87. 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	
	88. Total public eligible expenditure of the operation withdrawn during the accounting year included in the accounts	
	89. 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	
	90. Total public eligible expenditure of the operation recovered during the accounting year included in the accounts	
	91. Total public expenditure corresponding to the total public eligible expenditure of the operation recovered during the accounting year included in the accounts	
	92. Total public eligible expenditure of the operation to be recovered as at the end of the accounting year included in the accounts	
	93. 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	
	94. Total eligible amount of public expenditure of the operation irrecoverable as at the end of the accounting year included in the accounts	
	95. 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

### “ANNEX

#### COMMON INDICATORS FOR OP I AND OP II

##### Input indicators

(1) Total amount of eligible public expenditure approved in the documents setting out the conditions for support of operations.

Total amount of eligible public expenditure incurred by beneficiaries and paid in  
(2) implementing operations.

Thereof, where relevant:

(a) total amount of eligible public expenditure incurred by beneficiaries and paid in implementing operations relating to food provided directly to the most deprived

total amount of eligible public expenditure incurred by beneficiaries and paid in  
(b) implementing operations relating to basic material assistance provided directly to the most deprived

(c) total amount of eligible public expenditure incurred by beneficiaries and paid in implementing operations relating to food and/or basic material assistance provided indirectly to the most deprived, such as through vouchers, cards or other instruments.

(3) Total amount of eligible public expenditure declared to the Commission.

These data shall be expressed in euro.

#### COMMON INDICATORS FOR OP I FOR SUPPORT PROVIDED DIRECTLY TO THE MOST DEPRIVED

##### Output indicators on food support distributed <sup>(1)</sup>

(4) Quantity of fruits and vegetables.

(5) Quantity of meat, eggs, fish, seafood.

(6) Quantity of flour, bread, potatoes, rice and other starchy products.

(7) Quantity of sugar.

(8) Quantity of milk products.

(9) Quantity of fats, oil.

(10) Quantity of convenience food, other foodstuff (not falling under the aforementioned categories).

(11) Total quantity of food support distributed.

Thereof:

(a) share of food for which only transport, distribution and storage were paid for by the OP (in %);

(b) proportion of FEAD co-financed food products in the total volume of food distributed by the partner organisations (in %) <sup>(2)</sup>.

(12) Total number of meals distributed partly or totally financed by the OP <sup>(3)</sup>.

(13) Total number of food packages distributed partly or totally financed by the OP <sup>(4)</sup>.

### **Result indicators on food support distributed <sup>(5)</sup>**

(14) Total number of persons receiving food support.

Thereof:

(a) number of children aged 15 years or below;

(b) number of persons aged 65 years or above;

(c) number of women;

(d) number of migrants, participants with a foreign background, minorities (including marginalised communities such as the Roma);

(e) number of persons with disabilities;

(f) number of homeless.

### **Output indicators on basic material assistance distributed**

(15) Total monetary value of goods distributed.

Thereof:

(a) total monetary value of goods for children;

(b) total monetary value of goods for the homeless;

(c) total monetary value of goods for other target groups.

(16) List of most relevant categories of goods distributed to children <sup>(6)</sup>:

- (a) layette;
- (b) school bags;
- (c) stationery, exercise books, pens, painting equipment and other equipment required in school (non-clothes);
- (d) sports equipment (sport shoes, leotard, swimsuit, etc.);
- (e) clothes (winter coat, footwear, school uniform, etc.);
- (f) other category — to be specified

(17) List of most relevant categories of goods distributed to the homeless <sup>(6)</sup>:

- (a) sleeping bags/blankets;
- (b) kitchen equipment (pots, pans, cutlery, etc.);
- (c) clothes (winter coat, footwear, etc.);
- (d) household linen (towels, bedclothes);
- (e) hygiene articles (first aid kit, soap, toothbrush, disposable razor, etc.);
- (f) other category —to be specified.

(18) List of most relevant categories of goods distributed to other target groups <sup>(6)</sup>:

- (a) categories to be specified.

### **Result indicators on basic material assistance distributed <sup>(5)</sup>**

(19) Total number of persons receiving basic material assistance.

Thereof:

- (a) number of children aged 15 years or below;

- (b) number of persons aged 65 years or above;
- (c) number of women;
- (d) number of migrants, participants with a foreign background, minorities including marginalised communities such as the Roma;
- (e) number of persons with disabilities;
- (f) number of homeless.

**COMMON INDICATORS FOR OP I FOR SUPPORT PROVIDED INDIRECTLY TO THE MOST DEPRIVED, SUCH AS THROUGH VOUCHERS, CARDS OR OTHER INSTRUMENTS**

***Result indicators on support distributed through electronic vouchers, cards or other instruments of indirect delivery <sup>(5)</sup>***

*(19bis) Total number of persons receiving support through vouchers, cards or other instruments of indirect delivery*

*Thereof:*

- (a) number of children aged 15 years or below;*
- (b) number of persons aged 65 years or above;*
- (c) number of women;*
- (d) number of migrants, participants with a foreign background, minorities (including marginalised communities such as the Roma);*
- (e) number of persons with disabilities;*
- (f) number of homeless.*

**COMMON INDICATORS FOR OP II**

**Output indicators on social inclusion assistance**

(20) Total number of persons receiving social inclusion assistance.

Thereof:



- (a) number of children aged 15 years or below;
- (b) number of persons aged 65 years or above;
- (c) number of women;
- (d) number of migrants, participants with a foreign background, minorities (including marginalised communities such as the Roma);
- (e) number of persons with disabilities;
- (f) number of homeless.

These data for OP II are personal data according to Article 7 of Directive 95/46/EC. Their processing is necessary for compliance with the legal obligation to which the controller is subject (Article 7(c) of Directive 95/46/EC). For the definition of controller, see Article 2 of Directive 95/46/EC.

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- (1) The indicators (4) to (11) include any form of these products, e.g. fresh, canned and frozen foodstuff and should be expressed in tons.
  - (2) Values for this indicator shall be established by an informed estimation of the partner organisations.
  - (3) The definition of what is to be understood as a meal can be provided at the level of the partner organisation/operation/managing authority. Values for this indicator shall be established by an assessment by the partner organisations.
  - (4) The definition of what is to be understood as a food package can be provided at the level of the partner organisation/operation/managing authority. Packages do not need to be standardised in size or content. Values for this indicator shall be established by an assessment by the partner organisations.
  - (5) Values for these indicators shall be determined based on the informed estimation of the partner organisations. It is neither expected nor required that they are based on information provided by end-recipients.
  - (6) The list shall include all relevant categories covering at least 75 % of the goods distributed.