

## I

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

## REGULATIONS

## COMMISSION REGULATION (EC) No 846/2009

of 1 September 2009

**amending Regulation (EC) No 1828/2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 <sup>(1)</sup>, and in particular the third paragraph of Article 44, and Article 59(6), Article 66(3), Article 69(1), Article 70(3), Article 72(2), Article 74(2) and Article 76(4) thereof,

Having regard to Regulation (EC) No 1080/2006 of the European Parliament and of the Council of 5 July 2006 on the European Regional Development Fund and repealing Regulation (EC) No 1783/1999 <sup>(2)</sup>, and in particular the second subparagraph of Article 7(2) and the second paragraph of Article 13 thereof,

Whereas:

- (1) The experience acquired since the start of the 2007-2013 programming period has shown the necessity to simplify and clarify certain provisions concerning the implementation of the Structural Funds and Cohesion Fund interventions.
- (2) In the light of recent amendments to Regulation (EC) No 1083/2006 and Regulation (EC) No 1080/2006 concerning certain provisions of the financial management of operational programmes and the eligibility of energy efficiency and renewable energy investments in housing,

respectively, it is necessary to align certain provisions of Commission Regulation (EC) No 1828/2006 <sup>(3)</sup> with those Regulations.

- (3) Several inconsistencies have been identified in the provisions of Regulation (EC) No 1828/2006 during its application. For reasons of legal certainty, it is appropriate to eliminate those inconsistencies.
- (4) Since some information and publicity requirements were difficult to apply to certain types of operations in practice and thus represented a disproportionate administrative burden to the beneficiaries, it is appropriate to provide for more flexibility. For reasons of legal certainty, more flexible requirements should also apply to operations and activities that have already been selected for co-financing from the date of entry into force of Regulation (EC) No 1828/2006.
- (5) It is necessary to clarify that in the case of the European Territorial Co-operation Objective, certain responsibilities of the managing authority related to the regularity of operations and expenditure in relation to national and Community rules also apply to controllers designated in accordance with Article 16 of Regulation (EC) No 1080/2006.
- (6) It is necessary to clarify that the annual control report and opinion as well as the closure declaration and final control report have to cover the whole of the programme and all programme expenditure eligible for a contribution from the European Regional Development Fund in the European territorial co-operation objective.

<sup>(1)</sup> OJ L 210, 31.7.2006, p. 25.

<sup>(2)</sup> OJ L 210, 31.7.2006, p. 1.

<sup>(3)</sup> OJ L 371, 27.12.2006, p. 1.

- (7) In the light of the experience gained by the Commission and by the Member States with regard to the application of Commission Regulation (EC) No 1681/94 of 11 July 1994 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the structural policies and the organisation of an information system in this field <sup>(1)</sup>, the procedures for reporting on follow-up to irregularities should be simplified. Furthermore, in order to reduce the administrative burden imposed on Member States it is necessary to determine more precisely which information the Commission requires. To that end, information on irrecoverable amounts and on the aggregated amounts related to reported irregularities should be included in the annual statement to be submitted to the Commission pursuant to Article 20 of Regulation (EC) No 1828/2006.
- (8) The procedures for reporting on irrecoverable amounts should accurately reflect the obligations of Member States laid down in Article 70 of Regulation (EC) No 1083/2006 and in particular the obligation to ensure an effective pursuit of recoveries. It is also appropriate to simplify the procedures whereby the Commission monitors compliance with those obligations in order to render them more efficient and cost-effective.
- (9) In line with Article 61 of Regulation (EC) No 1083/2006, it should be clearly stated that the certifying authority is responsible for keeping complete accounting records, including, in particular, references to amounts reported as irregular to the Commission in accordance with Article 28 of Regulation (EC) No 1828/2006.
- (10) In order to ensure an efficient flow of information concerning irregularities and to avoid overlaps of different contact points, it is appropriate to group the provisions on cooperation with Member States in a single Article.
- (11) It is necessary to facilitate the implementation of financial engineering instruments with assistance from the Funds by simplifying and rendering the interaction between the financial engineering instruments and the managing authorities more flexible. Furthermore, in order to mitigate the difficulties entailed by the remoteness of the outermost regions, it is appropriate to increase the threshold for management costs for financial engineering instruments operating in those regions.
- (12) It is also appropriate to clarify that those enterprises and projects targeted at urban areas supported by the financial engineering instruments are not precluded from receiving a grant from an operational programme.
- (13) In order to facilitate the interventions in the housing sector under Article 7(2) of Regulation (EC) No 1080/2006, more flexibility should be provided as regards the criteria for selection of areas and the eligibility of those interventions.
- (14) It is appropriate to clarify the rules for eligibility of costs paid by public authorities which do not form part of the technical assistance where the public authority is itself a beneficiary in the operational programmes under the European territorial co-operation objective.
- (15) Since Article 7(4)(i) of Regulation (EC) No 1080/2006 lays down rules for the calculation of indirect costs the application of parallel rules laid down in Article 52 of Regulation (EC) No 1828/2006 should be avoided. However, in order to safeguard legitimate expectations, it is appropriate to maintain the possibility for Member States to apply those rules to operations under the European territorial co-operation objective programmes that were selected before the entry into force of this Regulation.
- (16) It is necessary to simplify and align the information in the list of data on operations for the purpose of documentary and on-the-spot checks with other provisions of Regulation (EC) No 1828/2006 as well as with Article 7 of Regulation (EC) No 1080/2006.
- (17) It is appropriate to provide for more flexibility for random statistical sampling in case of operations covering small size population.
- (18) Pursuant to Article 78(4) of Regulation (EC) No 1083/2006, it is possible to include expenditure for a major project in the statement of expenditure before the adoption of the Commission decision on the major project. It is therefore appropriate to delete the reference to 'declaration of expenditure' concerning major projects in the certificate of expenditure accompanying the interim payments pursuant to Article 78 of that Regulation.
- (19) In order to reduce the administrative burden for the Member States, it is appropriate to delete the requirement to report on the annual breakdown of the total certified eligible expenditure from the statement of expenditure for interim payment and payment of the balance, which has only a limited relevance.
- (20) It is necessary to align the information required in the statement of expenditure for partial closure with the information required in the statement of expenditure for interim payment and payment of the balance.
- (21) In order to improve reporting mechanisms, it is necessary to clarify requirements for the annual and final reports. In particular, it is appropriate to clarify the use of indicators and the requirements as regards the information on the use of the Funds, and to specify the information required for major projects and for information and publicity measures.
- (22) Experience has also shown that it is necessary to clarify the content and reduce the range of information requested in the context of major project applications.

<sup>(1)</sup> OJ L 178, 12.7.1994, p. 43.

- (23) Regulation (EC) No 1828/2006 should therefore be amended accordingly.
- (24) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee of the Funds,

HAS ADOPTED THIS REGULATION:

#### Article 1

Regulation (EC) No 1828/2006 is amended as follows:

- (1) In Article 8, paragraph 2 is amended as follows:
- (a) in the second subparagraph, the second sentence is replaced by the following:
- ‘The information referred to in Article 9 shall take up at least 25 % of the plaque.’
- (b) the following subparagraph is added:
- ‘Where it is not possible to place a permanent explanatory plaque on a physical object as referred to in point (b) of the first subparagraph, other appropriate measures shall be taken in order to publicise the Community contribution.’
- (2) Article 9 is amended as follows:
- (a) in the first paragraph, the introductory sentence is replaced by the following:
- ‘All information and publicity measures provided by managing authorities or beneficiaries and aimed at beneficiaries, potential beneficiaries and the public shall include the following:’
- (b) the following paragraph is added:
- ‘Where an information or publicity measure promotes several operations co-financed by more than one Fund, the reference provided for in point (b) of the first paragraph shall not be required.’
- (3) Article 13 is amended as follows:
- (a) the title is replaced by the following:
- ‘Managing authority and controllers’**
- (b) in paragraph 2, the first subparagraph is replaced by the following:
- ‘The verifications to be carried out by the managing authority pursuant to Article 60(b) of Regulation (EC) No 1083/2006, or by the relevant controllers designated by Member States in the case of the European territorial cooperation objective programmes pursuant to Article 16 of Regulation (EC) No 1080/2006, shall cover, as appropriate, administrative, financial, technical and physical aspects of operations.’

- (c) paragraphs 3 and 4 are replaced by the following:

‘3. Where on-the-spot verifications pursuant to point (b) of the third subparagraph of paragraph 2 are carried out on a sample basis for an operational programme, the managing authority, or the relevant controllers in the case of European territorial cooperation objective programmes, shall keep records describing and justifying the sampling method and identifying the operations or transactions selected for verification.

The managing authority, or the relevant controllers in the case of European territorial cooperation objective programmes, shall determine the size of the sample in order to achieve reasonable assurance as to the legality and regularity of the underlying transactions, having regard to the level of risk identified by the managing authority, or the relevant controllers as appropriate, for the type of beneficiaries and operations concerned. The managing authorities or the relevant controllers shall review the sampling method each year.

4. The managing authority, or the relevant controllers in the case of European territorial cooperation objective programmes, shall establish written standards and procedures for the verifications carried out pursuant to paragraph 2 and shall keep records for each verification, stating the work performed, the date and the results of the verification, and the measures taken in respect of irregularities detected.’

- (4) In Article 14, the following paragraph 3 is added:

‘3. In the accounting records maintained in accordance with Article 61(f) of Regulation (EC) No 1083/2006, any amount related to an irregularity reported to the Commission under Article 28 of this Regulation shall be identified by the reference number attributed to that irregularity or by any other adequate method.’

- (5) Article 18 is amended as follows:

- (a) in paragraph 2, the second subparagraph is replaced by the following:

‘For European territorial cooperation objective programmes, the annual control report and the opinion shall cover the whole of the programme and all programme expenditure eligible for a contribution from the ERDF.’

- (b) in paragraph 3, the second subparagraph is replaced by the following:

‘For European territorial cooperation objective programmes, the closure declaration and final control report shall cover the whole of the programme and all programme expenditure eligible for contribution from the ERDF.’

(6) Article 20 is amended as follows:

(a) paragraph 2 is amended as follows:

(i) the introductory sentence is replaced by the following:

‘By 31 March 2010 and by 31 March of each year thereafter, the certifying authority shall send a statement to the Commission in the format set out in Annex XI, identifying for each priority axis of the operational programme:’

(ii) point (b) is replaced by the following:

‘(b) the amounts recovered which have been deducted from statements of expenditure submitted during the preceding year;’

(iii) the following point (d) is added:

‘(d) a list of amounts for which it was established during the preceding year that they cannot be recovered or which are not expected to be recovered, classified by the year in which the recovery orders were issued.’

(iv) the following subparagraphs are added:

‘For the purposes of points (a), (b) and (c) of the first subparagraph, aggregate amounts related to irregularities reported to the Commission under Article 28 shall be provided for each priority axis.

For the purposes of point (d) of the first subparagraph, any amount related to an irregularity reported to the Commission under Article 28 shall be identified by the reference number of that irregularity or by any other adequate method.’

(b) the following paragraphs 2a and 2b are inserted:

‘2a. For each amount referred to in point (d) of the first subparagraph of paragraph 2 the certifying authority shall indicate whether it requests the Community share to be borne by the general budget of the European Union.

If, within one year from the date of the submission of the statement, the Commission does not request information for the purposes of Article 70(2) of Regulation (EC) No 1083/2006, inform the Member State in writing about its intention to open an enquiry in respect of that amount or request that the Member State continue the recovery procedure, the Community share shall be borne by the general budget of the European Union.

The time limit of one year shall not apply in cases of suspected or established fraud.

2b. For the purposes of the statement provided for in paragraph 2, Member States which have not adopted the euro as their currency by the date when the statement is submitted shall convert amounts in national currency into euro using the exchange rate referred to in Article 81(3) of Regulation (EC) No 1083/2006. Where the amounts relate to expenditure registered in the accounts of the certifying authority during more than one month, the exchange rate in the month during which expenditure was last registered may be used.’

(7) Article 28 is amended as follows:

(a) in paragraph 1, second subparagraph, points (l) to (o) are replaced by the following:

‘(l) the total eligible expenditure and the public contribution approved for the operation together with the corresponding amount of the Community contribution calculated by application of the co-financing rate of the priority axis;

(m) the expenditure and the public contribution certified to the Commission which are affected by the irregularity and the corresponding amount of the Community contribution at risk calculated by application of the co-financing rate of the priority axis;

(n) in case of a suspected fraud and where no payment of the public contribution has been made to the persons or other entities identified pursuant to point (k), the amounts which would have been unduly paid had the irregularity not been identified;

(o) the code of region or area where the operation has been located or carried out, by specifying the NUTS level or otherwise;’

(b) in paragraph 2, first subparagraph, points (b) and (c) are replaced by the following:

‘(b) cases brought to the attention of the managing authority or certifying authority by the beneficiary voluntarily and before detection by either of them, whether before or after the inclusion of the expenditure concerned in a certified statement submitted to the Commission;

(c) cases which are detected and corrected by the managing authority or certifying authority before inclusion of the expenditure concerned in a statement of expenditure submitted to the Commission.’

(c) paragraph 3 is replaced by the following:

‘3. Where some of the information referred to in paragraph 1, and in particular information concerning the practices employed in committing the irregularity and the manner in which it was discovered, is not available or needs to be rectified, Member States shall as far as possible supply the missing or correct information when forwarding subsequent quarterly reports of irregularities to the Commission.’



(8) Article 30 is replaced by the following:

*‘Article 30*

**Follow-up reporting**

1. In addition to the information referred to in Article 28(1), Member States shall provide the Commission within two months following the end of each quarter, with reference to any previous report made pursuant to that Article, with details concerning the initiation, conclusion or abandonment of any procedures for imposing administrative or criminal penalties related to the reported irregularities as well as of the outcome of such procedures.

With regard to irregularities for which penalties have been imposed, Member States shall also indicate the following:

- (a) whether the penalties are of an administrative or a criminal nature;
- (b) whether the penalties result from a breach of Community or national law;
- (c) the provisions in which the penalties are laid down;
- (d) whether fraud was established.

2. At the written request of the Commission, the Member State shall provide information in relation to a specific irregularity or group of irregularities.’

(9) Article 33 is amended as follows:

- (a) the title is replaced by the following:

**‘Co-operation with Member States’**

- (b) paragraph 2 is replaced by the following:

‘2. Without prejudice to the contacts referred to in paragraph 1, where the Commission considers that, due to the nature of the irregularity, identical or similar practices could occur in other Member States, it shall submit the matter to the advisory Committee for the Coordination of Fraud Prevention set up by Commission Decision 94/140/EC (\*).

The Commission shall, each year, inform that Committee and the committees referred to in Articles 103 and 104 of Regulation (EC) No 1083/2006 of the order of magnitude of the Funds affected by the irregularities which have been discovered and of the various categories of irregularities, broken down by type and number.

(\*) OJ L 61, 4.3.1994, p. 27.’

(10) Article 35 is deleted.

(11) Article 36 is amended as follows:

- (a) in paragraph 1, the second and third subparagraphs are deleted;
- (b) paragraph 2 is replaced by the following:

‘2. Member States which have not adopted the euro as their currency by the date when the report under Article 28(1) is submitted shall convert amounts in national currency into euro using the exchange rate referred to in Article 81(3) of Regulation (EC) No 1083/2006.

Where the amounts relate to expenditure registered in the accounts of the certifying authority during a period of more than one month, the exchange rate in the month during which expenditure was last registered may be used. Where the expenditure has not been registered in the accounts of the certifying authority, the most recent accounting exchange rate published electronically by the Commission shall be used.’

(12) Article 43 is amended as follows:

- (a) the title is replaced by the following:

**‘General provisions’**

- (b) paragraphs 2 and 3 are replaced by the following:

‘2. Financial engineering instruments, including holding funds, shall be independent legal entities governed by agreements between the co-financing partners or shareholders or as a separate block of finance within a financial institution.

Where the financial engineering instrument is within a financial institution, it shall be set up as a separate block of finance, subject to specific implementation rules within the financial institution, stipulating, in particular, that separate accounts are kept which distinguish the new resources invested in the financial engineering instrument, including those contributed by the operational programme, from those initially available in the institution.

The Commission may not become a co-financing partner or shareholder in financial engineering instruments.

3. When managing authorities or holding funds select financial engineering instruments, the financial engineering instruments shall submit a business plan or other appropriate document.

The terms and conditions for contributions from operational programmes to financial engineering instruments shall be set out in a funding agreement, to be concluded between the duly mandated representative of the financial engineering instrument and the Member State or the managing authority, or the holding fund where applicable.

The funding agreement shall include at least the following elements:

- (a) the investment strategy and planning;
- (b) provisions for monitoring of implementation;
- (c) an exit policy for the contribution from the operational programme out of the financial engineering instrument;
- (d) provisions for the winding-up of the financial engineering instrument, including the reutilisation of resources returned to the financial engineering instrument from investments or left over after all guarantees have been honoured that are attributable to the contribution from the operational programme.'

(c) paragraph 4 is amended as follows:

- (i) the introductory sentence is replaced by the following:

'Management costs may not exceed, on a yearly average, for the duration of the assistance any of the following thresholds, unless a higher percentage proves necessary following a competitive tender, in accordance with applicable rules.'

- (ii) the following subparagraph is added:

'The thresholds set out in the first subparagraph may be increased by 0,5 % for the outermost regions.'

(d) paragraphs 5, 6 and 7 are replaced by the following:

'5. Returns from equity, loans and other repayable investments, and from guarantees for repayable investments, less a *pro rata* share of the management costs and performance incentives, may be allocated preferentially to investors operating under the market economy investor principle. Such returns may be allocated up to the level of remuneration laid down in the by-laws of the financial engineering instruments, and they shall then be allocated proportionally among all co-financing partners or shareholders.

6. Enterprises, as well as public private partnerships and other projects included in an integrated plan for sustainable urban development, which are supported by financial engineering instruments, may also receive a grant or other assistance from an operational programme.

7. Managing authorities shall take precautions to minimise distortion of competition in the venture capital or lending markets and the private guarantee market.'

(13) Article 44 is amended as follows:

- (a) the title is replaced by the following:

**'Holding funds'**

- (b) paragraph 2 is replaced by the following:

'2. The funding agreement referred to in paragraph 1 shall, in particular, make provision for:

- (a) the terms and conditions for contributions from the operational programme to the holding fund;
- (b) calls for expression of interest addressed to financial engineering instruments in accordance with applicable rules;
- (c) the appraisal and selection of financial engineering instruments by the holding fund;
- (d) the setting up and monitoring of the investment policy or the targeted urban development plans and actions;
- (e) reporting by the holding fund to Member States or managing authorities;
- (f) monitoring of the implementation of investments;
- (g) audit requirements;
- (h) an exit policy for the holding fund out of the financial engineering instruments;
- (i) the provisions for the winding-up of the holding fund, including the reutilisation of resources returned from investments made or left over after all guarantees have been honoured which are attributable to the contribution from the operational programme.

In the case of financial engineering instruments supporting enterprises, the provisions on the setting up and monitoring of the investment policy referred to in point (d) of the first subparagraph shall comprise at least an indication of the targeted enterprises and the financial engineering products to be supported.'

- (c) Paragraph 3 is deleted.

(14) Article 46 is amended as follows:

- (a) the title is replaced by the following:

**'Urban development funds'**

- (b) paragraphs 1 and 2 are replaced by the following:

'1. Where Structural Funds finance urban development funds, those funds shall invest in public-private partnerships or other projects included in an integrated plan for sustainable urban development. Such public-private partnerships or other projects shall not include the creation and development of financial engineering instruments such as venture capital, loan and guarantee funds for enterprises.

2. For the purposes of paragraph 1, urban development funds shall invest by means of loans and guarantees, or equivalent instruments and by means of equity.'

(15) Article 47 is replaced by the following:

*'Article 47*

**Interventions in the field of housing**

1. In determining areas referred to in point (a) of the first subparagraph of Article 7(2) of Regulation (EC) No 1080/2006, Member States shall take into consideration at least one of the following criteria:

- (a) a high level of poverty and exclusion;
- (b) a high level of long-term unemployment;
- (c) precarious demographic trends;
- (d) a low level of education, significant skills deficiencies and high dropout rates from school;
- (e) a high level of criminality and delinquency;
- (f) a particularly rundown environment;
- (g) a low level of economic activity;
- (h) a high number of immigrants, ethnic and minority groups, or refugees;
- (i) a comparatively low level of housing value;
- (j) a low level of energy performance in buildings.

2. Only the following interventions shall be eligible pursuant to point (c) of the first subparagraph of Article 7(2) of Regulation (EC) No 1080/2006:

- (a) renovation of the common parts of multi-family residential buildings;
- (b) delivery of modern social housing of good quality through renovation and change of use of existing buildings owned by public authorities or non-profit operators.'

(16) In Article 50, paragraph 3 is replaced by the following:

'3. The costs referred to in point (b) of paragraph 1 shall be eligible if they do not arise from statutory responsibilities of the public authority or its day-to-day management, monitoring and control tasks and relate either to expenditure actually and directly paid for the co-financed operation or to in-kind contributions, as referred to in Article 51.'

(17) In Article 52, the following paragraph is added:

'The first and second paragraphs shall only apply to operations approved before 13 October 2009 and where the option available to Member States in Article 7(4)(i) of Regulation (EC) No 1080/2006 has not been exercised.'

(18) Annex I is amended in accordance with Annex I to this Regulation.

(19) Annex III is replaced by the text set out in Annex II to this Regulation.

(20) Annex IV is amended in accordance with Annex III to this Regulation.

(21) Annexes X and XI are replaced by the text set out in Annex IV to this Regulation.

(22) Annex XIV is replaced by the text set out in Annex V to this Regulation.

(23) Annex XVIII is replaced by the text set out in Annex VI to this Regulation.

(24) Annexes XX, XXI and XXII are replaced by the text set out in Annex VII to this Regulation.

*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Points (1) and (2) of Article 1 shall apply from 16 January 2007.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 1 September 2009.

*For the Commission*  
Paweł SAMECKI  
*Member of the Commission*

*ANNEX I*

In Annex I, under the heading 'Internet', the sentence is replaced by the following:

'PANTONE REFLEX BLUE corresponds in the web-palette colour RGB: 0/51/153 (hexadecimal: 003399) and PANTONE YELLOW corresponds in the web-palette colour RGB: 255/204/0 (hexadecimal: FFCC00).'

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## ANNEX II

## ‘ANNEX III

**LIST OF DATA ON OPERATIONS TO BE COMMUNICATED ON REQUEST TO THE COMMISSION FOR THE PURPOSE OF DOCUMENTARY AND ON-THE-SPOT CHECKS PURSUANT TO ARTICLE 14**

**A. Data on operations (as per approval decision, as amended)**

Field 1.	Operational programme CCI code
Field 2.	Number of priority
Field 3.	Name of fund
Field 4.	Code of region or area where operation is located/carried out (NUTS Level or other, if appropriate)
Field 5.	Certifying authority
Field 6.	Managing authority
Field 7.	Intermediate body that declares expenditure to certifying authority, if applicable
Field 8.	Unique code number of operation
Field 9.	Short description of operation
Field 10.	Starting date of operation
Field 11.	Completion date of operation
Field 12.	Body issuing approval decision
Field 13.	Approval date
Field 14.	Reference of beneficiary
Field 15.	Currency (if not euro)
Field 16.	
Field 17.	Total amount of eligible expenditure to be paid by beneficiaries
Field 18.	Corresponding public contribution
Field 19.	

**B. Expenditure declared on operation**

Field 20.	Internal reference number of last application for reimbursement from operation
Field 21.	Date on which last application for reimbursement from operation was entered into monitoring system
Field 22.	Total amount of eligible expenditure paid by beneficiaries and declared in last application for reimbursement from operation entered into monitoring system
Field 23.	Total amount of eligible expenditure paid by beneficiaries for which applications for reimbursement have been made
Field 24.	Location of detailed supporting documents for claim if not on premises of beneficiary
Field 25.	ERDF-related expenditure for operational programmes co-financed by ESF <sup>(1)</sup>
Field 26.	ESF-related expenditure for operational programmes co-financed by ERDF <sup>(2)</sup>
Field 27.	Expenditure paid in areas adjacent to the eligible areas (cross border cooperation) <sup>(3)</sup>
Field 28.	Expenditure paid by partners located outside the area (transnational cooperation) <sup>(4)</sup>
Field 29.	Expenditure paid outside the Community (cross-border, transnational and interregional cooperation) <sup>(5)</sup>

Field 30.	Expenditure paid for the purchase of land <sup>(6)</sup>
Field 31.	Expenditure paid for housing <sup>(7)</sup>
Field 32.	Expenditure paid for indirect costs/overheads declared on a flat rate basis, flat rate costs calculated by application of standard scale of unit costs and lump sums <sup>(8)</sup>
Field 33.	Revenue deducted from the expenditure of the operation and included in the statement of expenditure and application for payment
Field 34.	Financial corrections deducted from the expenditure of the operation and included in the statement of expenditure and application for payment
Field 35.	Total amount of eligible expenditure declared from operation and corresponding public contribution included in statement of expenditure sent to the Commission by certifying authority (in EUR)
Field 36.	Total amount of eligible expenditure declared from operation and corresponding public contribution included in statement of expenditure sent to the Commission by certifying authority (national currency)
Field 37.	Date of last statement of expenditure of the certifying authority containing expenditure from operation
Field 38.	Date of verifications carried out pursuant to Article 13(2)(b)
Field 39.	Date of audits pursuant to Article 16(1)
Field 40.	Body carrying out the audit or verification
Field 41.	

<sup>(1)</sup> Field 25: to be provided for operational programmes co-financed by ESF where use is made of the option referred to in Article 34(2) of Regulation (EC) No 1083/2006 or of the option referred to in Article 8 of Regulation (EC) No 1080/2006.

<sup>(2)</sup> Field 26 to be provided for operational programmes co-financed by ERDF where use is made of the option referred to in Article 34 (2) of Regulation (EC) No 1083/2006 or of the option referred to in Article 8 of Regulation (EC) No 1080/2006.

<sup>(3)</sup> Article 21(1) of Regulation (EC) No 1080/2006.

<sup>(4)</sup> Article 21(2) of Regulation (EC) No 1080/2006.

<sup>(5)</sup> Article 21(3) of Regulation (EC) No 1080/2006.

<sup>(6)</sup> Article 7(1)(b) of Regulation (EC) No 1080/2006.

<sup>(7)</sup> Article 7(2)(c) of Regulation (EC) No 1080/2006

<sup>(8)</sup> Article (7) of Regulation 1080/2006 and Article (11) of Regulation 1081/2006 of the European Parliament and of the Council (OJ L 210, 31.7.2006, p. 12).'

*ANNEX III*

In Annex IV, the following point 5 is added:

- '5. Where the number of operations for a given reference year is insufficient to allow the use of a statistical method for the random selection of the sample, a non- statistical method may be used. The method applied must ensure a random selection of the sample. The size of the sample must be determined taking into account the level of assurance provided by the system, and must be sufficient to enable the audit authority to draw valid conclusions (for example low sampling risk) on the effective functioning of the system.'
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