Commission Implementing Regulation (EU) 2015/341 of 20 February 2015 laying down detailed rules for implementing Regulation (EU) No 223/2014 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission

COMMISSION IMPLEMENTING REGULATION (EU) 2015/341

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laying down detailed rules for implementing Regulation (EU) No 223/2014 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014[(1)] on the Fund for European Aid to the Most Deprived, and in particular Articles 35(7), 41(4) and 49(3) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 463/2014[(2)] lays down provisions necessary for the submission of programmes. In order to ensure implementation of the programmes financed by the Fund for European Aid to the Most Deprived (the 'FEAD'), it is necessary to lay down further provisions for the application of Regulation (EU) No 223/2014. To facilitate a comprehensive view and the access to those provisions, those provisions should be set out in one implementing act.

(2) With a view to ensuring increased efficiency and transparency in the implementation of programmes financed by the FEAD, the model for payment applications and the model for the accounts for operational programmes should be established.

(3) For the same purpose, the model for describing the functions and procedures in place in the managing authority and, where appropriate, the certifying authority, and the model for the report and opinion of the independent audit body should be established. They should set out the technical characteristics of each field in the electronic data exchange system. Since those models will form the basis for developing the electronic data exchange system referred to in Article 30(4) of Regulation (EU) No 223/2014, they should also set out the manner in which data on eligible expenditure will be entered into this system for electronic information exchange.

(4) This Regulation should respect the fundamental rights and observe the principles recognised by the Charter of Fundamental Rights of the European Union, and notably the right to protection of personal data. This Regulation should therefore be applied in accordance with these rights and principles. Concerning personal data processed by Member States, Directive 95/46/EC of the European Parliament and of the Council[(3)] applies. Concerning the processing of personal data by the Union institutions and bodies

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/341. (See end of Document for details)*

and the free movement of such data, Regulation (EC) No 45/2001 of the European Parliament and of the Council[4] applies.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Fund for European Aid to the Most Deprived,

HAS ADOPTED THIS REGULATION:

Article 1

Model for the description of the functions and procedures in place for the managing authority and the certifying authority

1 The description of the functions and procedures in place for the managing authority and, where appropriate, the certifying authority shall be drawn up in accordance with the model set out in Annex I to this Regulation.

2 Where a common system applies to several operational programmes co-financed by the FEAD, a single description of the functions and procedures referred to in paragraph 1 may be drawn up.

Article 2

Model for the report of the independent audit body

1 The audit report of the independent audit body referred to in Article 35(2) of Regulation (EU) No 223/2014 shall be drawn up in accordance with the model set out in Annex II to this Regulation.

2 Where a common system applies to several operational programmes co-financed by the FEAD, a single audit report referred to in paragraph 1 may be drawn up.

Article 3

Model for opinion of the independent audit body

1 The opinion of the independent audit body referred to in Article 35(2) of Regulation (EU) No 223/2014 shall be drawn up in accordance with the model set out in Annex III to this Regulation.

2 Where a common system applies to several operational programmes co-financed by the FEAD, a single opinion referred to in paragraph 1 may be drawn up.

Article 4

Model for the payment application

The payment application referred to in Article 41(4) of Regulation (EU) No 223/2014 shall be drawn up in accordance with the model set out in Annex IV to this Regulation.

Article 5

Model for the accounts

The accounts referred to in Article 49(1) of Regulation (EU) No 223/2014 shall be submitted to the Commission in accordance with the model set out in Annex V to this Regulation.

Article 6

Entry into force

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

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

Done at Brussels, 20 February 2015.

For the Commission

The President

Jean-Claude JUNCKER

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/341. (See end of Document for details)*

ANNEX I

Model for the description of the functions and procedures in place for the managing authority and the certifying authority

1. GENERAL

1.1. **Information submitted by:**

— [Name of the] Member State;

— Title of the programme and CCI: (operational programmes supported by the FEAD covered by the managing authority/certifying authority, in case of common management and control system);

— Name of main contact point, including e-mail: (body responsible for the description).

1.2. **The information provided describes the situation on:** (dd/mm/yy)

1.3. **System structure** (general information and flowchart showing the organisational relationship between the authorities/bodies involved in the management and control system)

1.3.1. Managing authority (Name, address and contact point in the managing authority):

Indicate whether the managing authority is also designated as the certifying authority, in accordance with Article 31(3) of Regulation (EU) No 223/2014.

1.3.2. Certifying authority (Name, address and contact point in the certifying authority).

1.3.3. Intermediate bodies (Name, address and contact points in the intermediate bodies).

1.3.4. When Article 31(5) of Regulation (EU) No 223/2014 applies, indicate how the principle of separation of functions between the audit authority and the managing/certifying authorities is ensured.

2. MANAGING AUTHORITY

2.1. **Managing authority and its main functions**

2.1.1. The status of the managing authority (national public authority or body) and the body of which it is part.

2.1.2. Specification of the functions and tasks carried out directly by the managing authority.

Where the managing authority also carries out in addition the functions of the certifying authority, description of how separation of functions is ensured.

2.1.3. Specification of the functions formally delegated by the managing authority, identification of the intermediate bodies and the form of the delegation (underlying that the managing authorities maintains the full responsibility for the delegated functions), under Article 31(6) and (7) of Regulation (EU) No 223/2014. Reference to relevant documents (legal acts with empowerments, agreements).

2.1.4. Description of the procedures for ensuring effective and proportionate anti-fraud measures taking account of the risks identified, including reference to the risk assessment carried out (Article 32(4)(c) of Regulation (EU) No 223/2014).

2.2. **Organisation and procedures of the managing authority**

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2.2.1. Organisation chart and specifications of the functions of the units (including the plan for allocation of appropriate human resources with the necessary skills). This information also covers the intermediate bodies to which some functions have been delegated.

2.2.2. Framework to ensure that an appropriate risk management exercise is conducted when necessary, and in particular in the event of major modifications to the management and control system.

2.2.3. Description of the following procedures (that should be provided in writing to the staff of the managing authority and intermediate bodies; date and reference):

2.2.3.1. Procedures to support the work of the monitoring committee, set-up in accordance with Article 11(1) of Regulation (EU) No 223/2014, in case the managing authority is responsible for managing a social inclusion operational programme ('OP II').

2.2.3.2. Procedures for a system to collect, record and store in computerised form data on each operation necessary for monitoring, evaluation, financial management, verification and audit, including, where applicable, data on individual participants and a breakdown of data on indicators by gender when required.

2.2.3.3. Procedures for the supervision of the functions formally delegated by the managing authority under Article 31(6) and (7) of Regulation (EU) No 223/2014.

2.2.3.4. Procedures for appraising, selecting and approving operations and for ensuring their compliance, for the entire implementation period, with applicable rules (Article 32(3) of Regulation (EU) No 223/2014), and procedures to ensure that operations are not selected where they have been physically completed or fully implemented before the application for funding by the beneficiary (including the procedures used by the intermediate bodies where the appraisal, selection and approval of operations have been delegated).

2.2.3.5. Procedures to ensure the provision to the beneficiary of a document setting out the conditions for support for each operation, including procedures to ensure that beneficiaries maintain either a separate accounting system or an adequate accounting code for all transactions relating to an operation.

2.2.3.6. Procedures for the verifications of operations (in line with requirements under Article 32(4) to (7) of Regulation (EU) No 223/2014), including for ensuring the compliance of operations with the Union policies (such as those related to promotion of equality between men and women, non-discrimination, accessibility for persons with disabilities, public procurement, environment rules, in particular the rules against food waste, consumer product safety, and public health), and identification of the authorities or bodies carrying out such verifications. The description shall cover administrative management verifications in respect of each application for reimbursement by beneficiaries and on-the-spot management verifications of operations, that may be carried out on a sample basis. Where the management verifications have been delegated to intermediate bodies, the description should include the procedures applied by the intermediate bodies for those verifications and the procedures applied by the managing authority to supervise the effectiveness of the functions delegated to the intermediate bodies. The frequency and coverage shall be proportionate to the amount of public support to an operation and to the level of risk identified by these verifications and audits by the audit authority for the management and control system as a whole.

2.2.3.7. Description of the procedures by which applications for reimbursement are received from beneficiaries, verified, and validated, and by which payments to beneficiaries