Changes to legislation: *Commission Implementing Regulation (EU) No 1011/2014 is up to date with all changes known to be in force on or before 28 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Commission Implementing Regulation (EU) No 1011/2014 of 22 September 2014 laying down detailed rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission and the detailed rules concerning the exchanges of information between beneficiaries and managing authorities, certifying authorities, audit authorities and intermediate bodies

COMMISSION IMPLEMENTING REGULATION (EU) No 1011/2014

of 22 September 2014

laying down detailed rules for implementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council as regards the models for submission of certain information to the Commission and the detailed rules concerning the exchanges of information between beneficiaries and managing authorities, certifying authorities, audit authorities and intermediate bodies

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006[(1)], and in particular Articles 41(4), 102(1), 112(5), 122(3), 124(7), 131(6) and 137(3) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 184/2014[(2)] lays down provisions necessary for the preparation of programmes. In order to ensure implementation of the programmes financed by the European Structural and Investment Funds (the 'ESI Funds'), it is necessary to lay down further provisions for the application of Regulation (EU) No 1303/2013. To facilitate a comprehensive view and the access to those provisions, those provisions should be set out in one implementing act.

(2) In order to ensure consistency and quality of the information submitted by the managing authority to the Commission, including clear statements on the investment's feasibility and economic viability of the major project, a standard format laying down uniform requirements for the structure and the content of the information to notify selected major projects to the Commission should be established.

(3) With a view to ensuring increased efficiency and transparency in the implementation of programmes financed by the ESI Funds, the model for transmission of financial data, the model for payment applications and, pursuant to Article 41(4) of Regulation (EU) No 1303/2013, the model to be used when submitting additional information concerning

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financial instruments with the application for payments to the Commission, as well as the model for the accounts for operational programmes should be established.

(4) 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 74(4) of Regulation (EU) No 1303/2013, they should also set out the manner in which data on eligible expenditure will be entered into this system for electronic information exchange.

(5) Detailed rules need to be set out on the scope and characteristics of the systems supporting electronic exchange of information between beneficiaries and a managing authority, a certifying authority, an audit authority and intermediate bodies so that Member States are given legal certainty on the obligations they must fulfil at the regulatory deadline set out in Article 122(3) of Regulation (EU) No 1303/2013.

(6) To reduce the administrative burden for beneficiaries in an effective, efficient and satisfactory way for them while ensuring the efficient, effective and secure electronic exchange of information, certain basic requirements and technical characteristics should be specified for the systems referred to in Article 122(3) of Regulation (EU) No 1303/2013.

(7) Principles and applicable rules should be set out regarding the transmission of documents and data through the systems relating to identifying of the party responsible for uploading the documents and any updates thereto including an alternative solution in the event that *force majeure* hinders the use of the systems.

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

(9) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee for the European Structural and Investment Funds,

HAS ADOPTED THIS REGULATION:

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CHAPTER I

MODELS AND FORMAT TO BE USED FOR SUBMISSION OF CERTAIN INFORMATION TO THE COMMISSION

Article 1

Format for notification of a selected major project

The notification of a selected major project by the managing authority to the Commission in accordance with the first subparagraph of Article 102(1) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the format set out in Annex I to this Regulation.

Article 2

Model for transmission of financial data

When submitting financial data to the Commission for monitoring purposes in accordance with Article 112 of Regulation (EU) No 1303/2013, the Member States shall use the model set out in Annex II to this Regulation.

Article 3

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 III to this Regulation.

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

Article 4

Model for the report of the independent audit body

1 The audit report of the independent audit body referred to in Article 124(2) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex IV to this Regulation.

2 Where a common system applies to several operational programmes, a single audit report referred to in paragraph 1 may be drawn up.

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Article 5

Model for opinion of the independent audit body

1 The opinion of the independent audit body referred to in Article 124(2) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex V to this Regulation.

2 Where a common system applies to several operational programmes, a single opinion referred to in paragraph 1 may be drawn up.

Article 6

Model for the payment application including additional information concerning financial instruments

The payment application referred to in Articles 41(4) and 131(6) of Regulation (EU) No 1303/2013 shall be drawn up in accordance with the model set out in Annex VI to this Regulation and shall include, where applicable, additional information concerning financial instruments.

Article 7

Model for the accounts

The accounts referred to in Article 137(1) of Regulation (EU) No 1303/2013 shall be submitted to the Commission in accordance with the model set out in Annex VII to this Regulation.

CHAPTER II

DETAILED RULES CONCERNING THE EXCHANGES OF INFORMATION BETWEEN BENEFICIARIES AND MANAGING AUTHORITIES, CERTIFYING AUTHORITIES, AUDIT AUTHORITIES AND INTERMEDIATE BODIES

Article 8

Definition and scope of electronic data exchange systems

1 ‘Electronic data exchange systems’, as referred to in the first subparagraph of Article 122(3) of Regulation (EU) No 1303/2013 shall mean mechanisms and instruments allowing the electronic exchange of documents and data, including audiovisual media supports, scanned documents and electronic files.

The exchange of documents and data shall include reporting on progress, payment claims and exchange of information related to management verifications and audits.

2 The electronic data exchange systems shall enable administrative verification in respect of each application for reimbursement by beneficiaries under Article 125(5) of Regulation (EU) No 1303/2013 and audits to rely on information and documents available

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through the electronic data exchange systems, when such information and documents are exchanged in electronic form in compliance with Article 122(3) of that regulation. Paper documents may only be requested by these responsible authorities in exceptional cases, following a risk analysis, and only if paper documents are the true source of the scanned documents uploaded in the electronic data exchange systems.

Article 9

Characteristics of the electronic data exchange systems

1 The electronic data exchange systems shall ensure data security, data integrity, data confidentiality, authentication of the sender in accordance with Articles 122(3), 125(4)(d), 125(8) and 140 of Regulation (EU) No 1303/2013.

The electronic data exchange systems shall be available and operational during and outside standard office hours, except for technical maintenance activities.

2 If a Member State, on its own initiative, imposes a compulsory use of electronic data exchange systems upon beneficiaries, it shall ensure that the technical characteristics of those systems will not disrupt smooth implementation of the Funds nor restrict access for any beneficiaries.

This requirement does not apply to electronic data exchange systems for beneficiaries which were made compulsory by a Member State during a previous programming period and comply with other requirements laid down in this Regulation.

3 The electronic data exchange systems shall be equipped with at least the following functionalities:

a interactive forms and/or forms prefilled by the system on the basis of the data which are stored at consecutive steps of the procedures;

b automatic calculations where applicable;

c automatic embedded controls which reduce repeated exchanges of documents or information as far as possible;

d system-generated alerts to inform the beneficiary that certain actions can be performed;

e online status tracking allowing the beneficiary to monitor the current status of the project;

f availability of all previous data and documents processed by the electronic data exchange system.

Article 10

Transmission of documents and data through the electronic data exchange systems

1 The beneficiaries and the authorities referred to in the first subparagraph of Article 122(3) of Regulation (EU) No 1303/2013, shall add the documents and data for which they are responsible, and any updates thereto, to the electronic data exchange systems in the electronic format defined by the Member State.

The Member State shall lay down detailed terms and conditions of electronic data exchange in the document setting out the conditions for support for each operation referred to in Article 125(3)(c) of Regulation (EU) No 1303/2013.