

COMMISSION DECISION

of 20 January 2006

laying down detailed rules for the implementation of Council Decision 2004/904/EC as regards Member States management and control systems, and rules for the administrative and financial management of projects co-financed by the European Refugee Fund*(notified under document number C(2006) 51/3)***(Only the Czech, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Swedish, Latvian, Lithuanian, Polish, Portuguese, Slovakian, Slovenian and Spanish texts are authentic)**

(2006/401/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 2004/904/EC of 2 December 2004 establishing the European Refugee Fund for the period 2005 to 2010 ⁽¹⁾, and in particular Article 13, paragraph 5 thereof,

Whereas:

- (1) To ensure sound financial management of the assistance granted from the European Refugee Fund (the Fund), common guidelines should be adopted for the organisation of the tasks of the authorities responsible for implementing co-financed actions.
- (2) To ensure that the Community funds are utilised in accordance with the principles of sound financial management, management and control systems should be introduced that provide a sufficient audit trail, and lend the Commission any assistance it requires to carry out checks, especially sample checks.
- (3) To ensure that Community funds are used efficiently and appropriately, uniform criteria should be established for the checks carried out by the Member States under Article 25 of Decision 2004/904/EC.

- (4) To ensure uniform treatment of the declarations of expenditure for which assistance is requested from the Fund under Article 24 of Decision 2004/904/EC, a model declaration of expenditure should be produced.
- (5) In accordance with Article 3 of the Protocol on the position of the United Kingdom and Ireland, annexed to the Treaty on European Union and to the Treaty establishing the European Community, the United Kingdom takes part in Decision 2004/904/EC and by consequence in this present decision.
- (6) In accordance with Article 3 of the Protocol on the position of the United Kingdom and Ireland, annexed to the Treaty on European Union and to the Treaty establishing the European Community, Ireland takes part in Decision 2004/904/EC and by consequence in this present decision.
- (7) In accordance with Articles 1 and 2 of the Protocol on the position of Denmark, annexed to the Treaty on European Union and to the Treaty establishing the European Community, Denmark does not take part in Decision 2004/904/EC and is not bound by it nor by this present decision.
- (8) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 11 of Decision 2004/904/EC,

HAS ADOPTED THIS DECISION:

CHAPTER I

SCOPE AND DEFINITIONS

Article 1

This Decision lays down the detailed rules for implementing Decision 2004/904/EC as regards management and control systems and rules for the administrative and financial management for funding granted from the European Refugee Fund 'the Fund' and managed by the Member States.

⁽¹⁾ OJ L 381, 28.12.2004, p. 52.

Article 2

For the purposes of this Decision the following definition shall be used:

1. 'Responsible Authority': any functional body of the Member State or national public body designated by a Member State under Article 13, paragraph 1 of Decision 2004/904/EC.

2. 'Delegated Authority': any public administration, or private-law body governed by the law of the Member State and which has a public-service mission, to which the Responsible Authority delegates some or all of its implementation tasks under Article 13, paragraph 1 of Decision 2004/904/EC.
3. 'Certifying Authority': any individual or department operationally independent of any authorising department of the Responsible Authority and of any delegated Authority designated by the Member State for the purposes of the certification of declarations of expenditure under Article 24, paragraph 2 of Decision 2004/904/EC.
4. 'Control Authority': any individual or department operationally independent of any authorising department of the Responsible Authority and of any delegated Authority designated by the Member State for the purposes of the checks and audits on actions under Article 25, paragraph 1(a) of Decision 2004/904/EC.

CHAPTER II

MANAGEMENT AND CONTROL SYSTEMS

*Article 3***General principles**

The management and control systems set up by Member States shall provide for:

1. a clear definition of the functions of the bodies and/or individuals concerned in the management and control and a clear allocation of functions within each body;
2. a clear separation of functions between bodies, departments and/or individuals concerned in the management, control and certification of expenditure;
3. adequate resources for each body or department to carry out the functions which have been allocated to it throughout the period of implementation of actions financed by the Fund;
4. effective internal control arrangements in the Responsible Authority and any delegated authority;
5. reliable accounting, monitoring and financial reporting systems which shall be in computerised form;
6. an effective system of reporting and monitoring where the performance of tasks is delegated;
7. the existence of detailed manuals of procedures in relation to the functions to be performed;
8. effective arrangements for the audit of the functioning of the system;
9. systems and procedures to ensure a sufficient audit trail;
10. reporting and monitoring procedures for irregularities and of recovery of amounts unduly paid.

*Article 4***Designation of authorities**

1. The Member State shall designate the following:
 - a Responsible Authority,

- a Certifying Authority,
- a Control Authority.

2. The Member State shall lay down all the arrangements governing its relations with the said authorities. Without prejudice to the provisions of this Decision, the Member State lays down all the arrangements governing the relations between the said authorities, which shall act in full compliance with the institutional, legal and financial systems of the Member State concerned.

3. Without prejudice to the provisions of Article 3, point (2), some or all of the management, certification and control functions may be implemented within the same body.

*Article 5***Responsible Authority**

1. The Responsible Authority shall be responsible for the management and the implementation of multi-annual and annual programmes supported by the Fund in an efficient, effective and correct way, and in particular for:

- (a) submitting to the Commission the multi-annual programme in accordance with the model defined in Annex 1;
- (b) submitting to the Commission the annual programme in accordance with the model defined in Annex 2;
- (c) ensuring that projects are selected for funding in accordance with the conditions and criteria laid down in articles 14 and 20 of Decision 2004/904/EC and in compliance with the standard procedures set out in Article 10 of this Decision, without prejudice to additional criteria as defined in applicable Community and national rules;
- (d) ensuring an efficient administrative, contractual and financial management of actions, in compliance with the standard procedures set out in Article 11 of this Decision;
- (e) ensuring the legality and regularity of the transactions.

2. The Responsible Authority shall set up procedures to ensure that all documents regarding expenditure and checks required for a sufficient audit trail are held in accordance with the requirements of Article 9.

3. The Responsible Authority shall ensure that the Control Authority receives, for the purposes of carrying out the checks defined in Article 25, paragraph 1 (a) of Decision 2004/904/EC, all necessary information on management procedures operated and the projects co-financed by the Fund.

4. The Responsible Authority shall ensure that the Certifying Authority receives, for the purpose of its tasks, all necessary information on the management procedures operated, the projects co-financed by the Fund and the results of the controls carried out by the Control Authority.

5. The Responsible Authority shall receive the payments made by the Commission, and be responsible for making payments to the beneficiaries. It shall submit to the Commission the requests for payment drawn up in accordance with Annex 5, accompanied, where relevant, by the progress or final report for which models are provided in Annexes 3 and 4, and by the declaration of expenditure drawn-up in accordance with Annex 6, duly certified by the Certifying Authority.

6. The Responsible Authority shall ensure that reports on the implementation and evaluation of actions co-financed by the Fund are carried out in accordance with the timetable defined in article 28 of Decision 2004/904/EC.

Article 6

Delegation of tasks by the Responsible Authority

Where all or some of the Responsible Authority's tasks are delegated to a Delegated Authority, the Responsible Authority shall define precisely the scope of the tasks delegated, and set out detailed procedures for the implementation of the delegated tasks, which shall comply with the conditions laid down in Article 3.

These procedures shall include supplying the Responsible Authority with regular information on the effective performance of the delegated tasks and a description of the means deployed.

The tasks that are delegated by the Responsible Authority shall be communicated to and acknowledged by the Delegated Authority.

Article 7

Control Authority

1. The Control Authority shall be responsible for ensuring the organisation of checks defined in Article 25, paragraph 1(a) of Decision 2004/904/EC in accordance with international standards.

2. The checks referred to in paragraph 1 shall cover a material sample of the co-financed projects, selected on the basis of a risk analysis, and representing at least 10 % of the total eligible expenditure for each annual programme. The sampling method shall take into account the following requirements:

- (a) include an appropriate mix of types and sizes of projects;
- (b) take account of any risk factors which have been identified by national or Community controls and the cost benefit aspects, taking into account controls carried out previously;
- (c) ensure that the sampling method employed for the checks defined in Article 25 selects projects which are representative of the underlying population in each annual programme.

3. When carrying out checks, the Control Authority shall verify the following:

- (a) the effective application of the management and control systems and the possible shortcomings and their seriousness;
- (b) the presence of a sufficient audit trail;
- (c) for an adequate number of accounting records, the correspondence of those records with the supporting documents kept by the responsible authority or any delegated body, the beneficiaries of grants and, where appropriate, the other organisations or firms involved in project implementation;
- (d) that the expenditure items correspond to the eligibility requirements as set in Commission Decision C(2006)51 final/1, to the requirements specified during the national selection procedure, to the terms of the grant agreement or other legal instrument granting the subsidy and to the works actually executed;
- (e) that the use or intended use of the project is consistent with the objectives set out in Articles 4 to 7 of Decision 2004/904/EC and benefits the target population defined in Article 3 of Decision 2004/904/EC;
- (f) that the Community financial contributions comply with the conditions provided for in Article 20 of Decision 2004/904/EC or in any other applicable Community provisions and are paid to beneficiaries without any reductions or delays;
- (g) that the appropriate co-financing has in fact been made available.

4. The final report on the implementation of the annual programme defined in Article 28, paragraph 2 of Decision 2004/904/EC shall include the results of all checks carried out by the Control Authority and a description of actions taken by the Responsible Authority with regard to the anomalies or irregularities discovered.

Article 8

Certifying authority

The Certifying Authority shall be responsible for certifying the statements of expenditure drawn up by the Responsible Authority in accordance with Article 24 of Decision 2004/904/EC, following the model provided in Annex 6.

The certification shall provide assurance that:

1. the statement of expenditure is accurate and results from reliable accounting systems and is based on verifiable supporting documents;
2. the expenditure declared complies with applicable Community and national rules and has been incurred in respect of projects selected for funding in accordance with the criteria applicable to the annual programme and complying with the applicable Community and national rules;
3. for the purposes of certification, the Certifying Authority has received adequate information from the Responsible Authority on the management procedures operated, the projects co-financed by the Fund and the controls carried out in relation to expenditure included in statements of expenditure;
4. the results of all audits carried out by the Control Authority have been duly taken into account;
5. the recovery of any amounts of Community funds found to have been unduly paid as a result of irregularities detected, together with interest where appropriate has been duly deducted from the declaration of expenditure.

Article 9

Audit Trail

1. Member States' management and control systems shall provide an adequate audit trail.

2. An audit trail shall be considered sufficient where it permits:

- (a) reconciliation of certified declarations of expenditure submitted to the Commission with the individual expenditure records and supporting documents kept at the various administrative levels of the Responsible Authority and any Delegated Authority, and by the final beneficiaries;

and

- (b) verification of the allocation and transfers of the Community funding granted under the Fund as well as of sources of co-financing of the project.

3. The Responsible Authority shall introduce procedures to ensure that a record is kept of the location of all documents relating to particular payments made under the European Refugee Fund, and that the documents can be produced for inspection if requested by:

- (a) the Control Authority;
- (b) the Certifying Authority;
- (c) the officials and authorised representatives of the Commission, including the European Anti-Fraud Office (OLAF), and the European Court of Auditors.

4. For a period of five years following the payment by the Commission of the final balance in respect of each annual programme, the Responsible Authority shall keep available for the Commission, the European Anti-Fraud Office (OLAF) and the European Court of Auditors all the supporting documents, i.e. the originals or versions certified to be in conformity with the originals on commonly accepted data carriers, regarding expenditure and checks on the project concerned. This period shall be interrupted in the case of legal proceedings or at the duly motivated request of the Commission.

CHAPTER III

RULES FOR THE ADMINISTRATIVE AND FINANCIAL MANAGEMENT OF PROJECTS BY THE RESPONSIBLE AUTHORITY

Article 10

Selection and award procedures

The Responsible Authority shall lay down detailed procedures for the selection of actions to be co-financed by the Fund, covering *inter alia*:

- (a) organisation of the selection and award procedures in compliance with the principles of transparency and equal treatment, and, where applicable, with applicable public procurement rules, and taking all necessary measures to avoid any possible conflict of interest;
- (b) advertising of calls for proposals and calls for tenders via the suitable channels at national and regional level;

- (c) receipt of applications, acknowledgement of receipt, registration and filing of applications for co-financing;

- (d) formal, qualitative and budgetary analysis and assessment of applications using the criteria defined in the calls for proposals or calls for tender;

- (e) organisation of meetings and liaison with selection or evaluation panels;

- (f) consultations with relevant bodies as regards complementarity of the proposed actions with other regional, national and Community financial instruments;

- (g) adoption of the decision on selection of projects at an appropriate level of the Responsible Authority;
 - (h) publication of the results of the selection and award procedure;
 - (i) written information to each applicant on the results of the selection process containing an explanation relating to the selection decisions.
- (e) conditions for receiving, verifying and endorsing requests for payment, authorising and paying expenses and entering them in the accounts;
 - (f) recovery of unused funds or funds used by the beneficiaries for ineligible expenditure.
2. The contracts or grant agreements referred to in paragraph 1(a) shall define *inter alia*:

Article 11

Procedures for the administrative, contractual and financial management of actions

1. The Responsible Authority shall lay down detailed procedures for the management of actions, covering *inter alia*:
- (a) the signature of contracts, grant agreements or any equivalent form of legal instrument with selected beneficiaries;
 - (b) follow-up of agreements and any amendments thereto by establishing a system for the administrative monitoring of projects (exchange of correspondence, issue and monitoring of amendments and reminder letters, receipt and processing of reports, etc.);
 - (c) analysis of activity reports and financial reports on the projects, verification of the delivery of the products and services co-financed including, where appropriate, on the spot verifications;
 - (d) verification of the reality of expenditure declared for projects and the eligibility of such expenditure with the conditions laid down in Decision C(2006)51 final/1 and national rules;
- (a) the amount of the grant and the maximum percentage with regard to the eligible and total costs of the project;
 - (b) a detailed description and timetable of the supported project;
 - (c) the agreed forward budget and financing plan for the project;
 - (d) the timetable and provisions for implementation of the agreement (reporting obligations, amendments, termination, ...);
 - (e) a definition of eligible costs;
 - (f) conditions relating to the payment of the grant and book-keeping requirements.
3. The Responsible Authority shall establish a system to record and maintain in a computerised form detailed accounting records on each project under the annual programmes, and shall provide for adequate data collection on implementation of the projects for the purposes of financial management, monitoring, control and evaluation.

CHAPTER IV

CONTROL

Article 12

Responsibilities of the Member States

1. Member States shall be responsible for ensuring sound financial management of actions financed by the Fund and the legality and regularity of underlying transactions. They shall ensure that Responsible Authorities, including any Delegated Authority, Certifying Authorities, Control Authorities and any other bodies concerned receive adequate guidance on the provision of management and control systems which ensure that Community funds are used efficiently and correctly.
2. The Member States shall ensure that management and control systems have been set up in accordance with the requirements
- in Articles 3 to 11. They shall be responsible for ensuring that the systems function effectively throughout the period of implementation of actions financed by the Fund.
3. When presenting the proposal for the annual programme 2005, the Member States shall submit to the Commission a description of the systems covering the organisation and procedures of the Responsible Authority and any Delegated Authority, as well as the Certifying and Control Authorities, in accordance with the requirements laid down in Articles 3 to 11.
4. Member States shall provide an updated description of management and control systems whenever substantial changes are made to the systems and procedures.

Article 13

Responsibilities of the Commission

1. Within 12 months of receiving the description provided for in Article 12, paragraph 3, the Commission shall carry out a documentary analysis of the management and control systems set up by the Member State, as well as an on the spot check of the implementation procedures, control systems, accounting procedures and the procurement and grant allocation procedures followed by the Responsible Authority and any Delegated Authority. The Commission shall inform the Member State of any shortcomings or deficiencies found in the systems and of corrective measures required.

2. Without prejudice to the provisions of Article 26 of Council Decision 2004/904/EC, the Commission shall review the procedures or systems set up by the Member States whenever substantial changes are made.

Article 14

Cooperation with the Control Authorities of the Member States

1. The Commission shall cooperate with the control authorities designated by the Member States to coordinate their respective control plans and audit methods and shall immediately exchange the results of the audits carried out on management and control systems in order to make the best possible use of control resources and to avoid unjustified duplication of work.

2. The Commission and the Control Authorities shall meet on a regular basis, and at least once a year, in order to examine together results of controls included in the annual reports presented under Article 28, paragraph 2 of Decision 2004/904/EC, and to exchange views on other issues relating to the improvement of the management and control systems.

CHAPTER V

ARRANGEMENTS FOR USING THE EURO

Article 15

Multiannual and annual programmes

1. Draft multi-annual and annual programmes referred to in Article 16 of Decision 2004/904/EC shall be submitted to the Commission in euro.

2. Member States which do not have the euro as their currency on the date of submission of the draft multiannual or annual programme shall present the financial information contained in Annexes 1 and 2 to this decision both in euro and in national currency. The exchange rate used for the conversion of national currency in euro is the daily rate published in the C series of the *Official Journal of the European Union* on the last working day of the month preceding the month in which the draft multiannual or annual programme is submitted to the Commission.

Article 16

Reports, declarations of expenditure and requests for payments.

1. Progress reports, final implementation reports, declarations of expenditure and requests for payment referred to in Decision 2004/904/EC shall be submitted to the Commission in euro.

2. Member States which do not have the euro as their currency on the date of submission of the reports may submit the financial information contained in Annexes 3, 4, and 6 both in national currency and euro. In this case the exchange rate used for the conversion of national currency in euro for expenditure incurred in national currency shall be the daily rate published in the *Official Journal of the European Union* on the last working day of the month preceding the month in which the expenditure was recorded in the accounts of the Responsible Authority.

3. When the euro becomes the currency of a Member State that has implemented the conversion procedure set out in the preceding paragraph, that conversion procedure shall continue to apply to all expenditure recorded in the accounts by the Responsible Authority before the date of entry into force of the fixed conversion rate between the national currency and the euro.

CHAPTER VI

CLEARANCE OF ACCOUNTS

Article 17

Clearance of accounts

1. Within nine months of the end date of eligibility of costs defined in the annual decision on co-financing by the Fund, the

Responsible Authority shall submit to the Commission the following documents:

- (a) the final report on the implementation of the annual programme drawn-up in accordance with the model defined in Annex 4;

- (b) the final declaration of expenditure drawn up in accordance with the model defined in Annex 6, certified by the Certifying Authority;
- (c) the report drawn up by the Control Authority on the checks carried out.
- (d) a request for payment or declaration of reimbursement due drawn-up in accordance with the model in Annex 5.

2. The nine months period referred to in paragraph 1 shall be interrupted if the Commission has adopted a decision suspending payments of the co-financing for the relevant annual programme in accordance with the provisions of Article 26, paragraph 2 of Decision 2004/904/EC. The period shall start to run again from the date when the Commission decision referred to in Article 26, paragraph 3 of Decision 2004/904/EC has been notified to the Member State.

3. Without prejudice to the provisions of Article 26 of Decision 2004/904/EC, the Commission shall, within 6 months of receiving the documents referred to in paragraph 1, inform the Member State of the amount of expenditure recognised as chargeable to the Fund, and of any financial corrections deriving from the difference between declared expenditure and expenditure recognised as chargeable to the budget. The Member State shall have three months to present its comments.

4. Within three months of receiving the Member State's comments, the Commission shall decide on the amount of expenditure recognised as chargeable to the Fund, and recover the balance arising from the difference between final recognised expenditure and the sums already paid to the Member States.

5. Should the Responsible Authority fail to provide the documents required in paragraph 1 by the due date and in an acceptable format, the Commission shall automatically cancel the co-financing of the Fund for the period covered by the co-financing decision, issue a recovery order for all the sums already paid as pre-financing under the co-financing decision and decommit all related outstanding amounts.

6. The automatic cancellation procedure defined in paragraph 5 shall be suspended, for the amount of the projects concerned, where legal proceedings or administrative appeal having suspensory effects are ongoing at Member State level at the time of submission of the documents defined in paragraph 1. The Member State shall, in the partial final report submitted, give detailed information on such projects, and send reports on progress made with regard to these projects every 6 months. Within 3 months of the conclusion of the legal proceedings or administrative appeal procedure, the Member State shall present the documents required in paragraph 1 for the projects concerned.

CHAPTER VII

FINAL PROVISIONS

Article 18

Final provisions

Member States may apply national rules on control that are more rigorous than those prescribed in this Decision.

Article 19

The present decision is addressed to the Kingdom of Belgium, the Czech Republic, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the

Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 20 January 2006.

For the Commission
Franco FRATTINI
Vice-President

ANNEX 1

EUROPEAN REFUGEE FUND

DRAFT MULTI-ANNUAL PROGRAMME (2005-2007)

1. MEMBER STATE

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2. RESPONSIBLE AUTHORITY UNDER ARTICLE 13 OF ERF DECISION (FUNCTIONAL BODY OF THE MEMBER STATE OR NATIONAL PUBLIC BODY)

The responsible authority within the meaning of Article 13 of Decision 2004/904/EC

Name:

Address:

Name of person responsible:

Contact person:

Function of contact person:

Tel.:

Fax:

E-mail:

Delegated authority within the meaning of Article 13(1) of Decision 2004/904/EC (where appropriate)

(attach the official document whereby the responsible authority delegated responsibility for implementing ERF actions to the delegated body)

Name:

Address:

Name of person responsible:

Contact person:

Function of contact person:

Tel.:

Fax:

E-mail:

3. SITUATION IN THE MEMBER STATE

Provide description of the current situation in your country, as regards arrangements for reception, asylum procedures, integration and voluntary return of the target groups covered by Article 3 of Decision 2004/904/EC. This description should include:

1. an overview of trends in relation to the target groups referred to in Article 3 as from 2003 including a succinct description of the social conditions for asylum seekers, refugees and displaced persons (**resettlement if applicable**);

- 2. an indication of public resources actually spent on reception, asylum procedures, integration and voluntary return as from the beginning of 2003;
- 3. main results of actions/projects financed by national funding (outwith ERF) since 2003 with regard to reception, asylum procedures, integration and voluntary return. Please provide a global assessment of the impact of these actions/projects;
- 4. main results of the actions/projects co-financed in your country by the European Refugee Fund in its previous year(s) with regards to reception, asylum procedures, integration and voluntary return. Please provide a global assessment of the impact of these projects;
- 5. an analysis of the deficits within your country with regard to reception, asylum procedures, integration and voluntary return.

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4. ANALYSIS OF REQUIREMENTS IN THE MEMBER STATE

Provide an analysis of requirements in your country in terms of reception, asylum procedures, integration and voluntary return and an indication of the operational objectives designed to meet these requirements during the period covered by the programme (2005-2007), taking into account the Commission's multi-annual planning guidelines on priorities as detailed below:

Priority 1

Implementation of the main actions including those related to integration set out in:

- (a) The Council Regulation (EC) No 343/2003 ⁽¹⁾ of 18 February 2003 establishing the criteria and mechanisms for determining the Member State Responsible for examining an asylum application lodged in one of the Member States by a third-country national;
- (b) The Council Regulation (EC) No 2725/2000 ⁽²⁾ of 11 December 2000 concerning the establishment of 'Eurodac' for the comparison of fingerprints for the effective application of the Dublin Convention;

⁽¹⁾ OJ L 50, 25.2.2003, p. 1.
⁽²⁾ OJ L 316, 15.12.2000, p. 1.

- (c) The Council Regulation (EC) No 407/2002 ⁽¹⁾ of 28th February 2002 laying down certain rules to implement Regulation (EC) No 2725/2000 concerning the establishment of 'Eurodac' for the comparison of fingerprints for the effective application of the Dublin Convention;
- (d) The Council Directive 2001/55/EC ⁽²⁾ of 20 July 2001 on minimum standards for giving temporary protection in the event of a mass influx of displaced persons and on measures promoting a balance of efforts between Member States in receiving such persons and bearing the consequences thereof;
- (e) The Council Directive 2003/9/EC ⁽³⁾ of 27 January 2003 laying down minimum standards for the reception of asylum seekers;
- (f) The Council Directive 2003/86/EC ⁽⁴⁾ of 22 September 2003 on the right to family reunification; as far as provisions related to refugees are concerned;
- (g) The Council Directive 2004/83/EC ⁽⁵⁾ of 29 April 2004 on minimum standards for the qualification and status of third-country nationals or stateless persons as refugees or as persons who otherwise need international protection and the content of the protection granted.

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Priority 2

The preparation of the implementation of principles and measures foreseen in the Council Directive on minimum standards on procedures in Member States for granting and withdrawing refugee status in Member States which will be adopted in 2005.

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⁽¹⁾ OJ L 62, 5.3.2002, p. 1.
⁽²⁾ OJ L 212, 7.8.2001, p. 12.
⁽³⁾ OJ L 31, 6.2.2003, p. 18.
⁽⁴⁾ OJ L 251, 3.10.2003, p. 12.
⁽⁵⁾ OJ L 304, 30.9.2004, p. 12.

7. INDICATIVE FINANCING PLAN

Please prepare an indicative financing plan which sets out, for each year and action the Fund's proposed financial contribution and also the overall amount of public and/or private co-financing.

Indicative Financing plan (3 year multi-annual planning period)

		Public Allocations				Private	Total
		Communi- nity (ERF)	State	Regions	Local Authorities		
Reception and asylum procedures	<i>Total</i>	0,00	0,00	0,00	0,00	0,00	0,00
	2005						0,00
	2006						0,00
	2007						0,00
Integration	<i>Total</i>	0,00	0,00	0,00	0,00	0,00	0,00
	2005						0,00
	2006						0,00
	2007						0,00
Voluntary Return	<i>Total</i>	0,00	0,00	0,00	0,00	0,00	0,00
	2005						0,00
	2006						0,00
	2007						0,00
Technical assistance	<i>Total</i>	0,00	0,00	0,00	0,00	0,00	0,00
	2005						0,00
	2006						0,00
	2007						0,00
Total		0,00	0,00	0,00	0,00	0,00	0,00
	2005	0,00	0,00	0,00	0,00	0,00	0,00
	2006	0,00	0,00	0,00	0,00	0,00	0,00
	2007	0,00	0,00	0,00	0,00	0,00	0,00

Please refer to Article 15 of this Decision.

8. VISIBILITY OF ERF CO-FINANCING

ERF funding must be made clearly visible for any activity linked to the actions financed under the programme. Ways to ensure visibility include:

- Placing the EU logo and indication of ERF co-financing on all materials produced by the national responsible authority for implementing the national programme (calls for project proposals, guidelines, application forms, letters to applicants, etc.).
- Informing all project beneficiaries of ERF co-financing.
- Placing the EU logo on all equipment purchased for the project.
- Placing the EU logo and indication of ERF co-financing on all relevant publicity materials, leaflets, letterhead, PR work, etc.

- Placing the EU logo and indication of ERF co-financing on grant recipients' premises (e.g. on office walls, entrances, etc.).
- Informing the audience of ERF co-financing when projects are mentioned at seminars or conferences.

The following acknowledgement should be used for ERF co-financing: 'project co-financed by the European Refugee Fund'.

The EU logo can be downloaded from: http://europa.eu.int/abc/symbols/emblem/index_en.htm

Any publications that acknowledge ERF-co-funding must specify that the publication reflects the author's view and that the Commission is not liable for any use that may be made of the information.

Annex (i)

to Draft Annual Programme 2005

Description of the Management and Control System put in place by the Member State for the implementation of ERF II

In view of the responsibility of the Member State to manage projects supported by the ERF in accordance with Article 12(2)(c) of Decision 2004/904/EC. Please describe the implementing system put in place in order to (a) ensure co-ordination and consistency of actions, (b) select projects and ensure that the selection procedure is transparent and (c) manage, monitor, check, evaluate and audit projects.

The implementing system shall respect the implementing rules adopted by the Commission according to Article 13(5) of Decision 2004/904/EC.

For your description of the implementing system, please make use of the questionnaire attached. Please submit this questionnaire together with the proposal for the 2005 annual programme.

Please note that an updated description of management and control systems should be provided to the Commission whenever substantial changes are made to the systems and procedures.

Date: _____

1. ACTION FRAMEWORK

1.1. Legal framework

(Indicate the legislation and national rules applicable to management and control procedures for ERF actions).

National legislation applicable to ERF management

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Specific national rules adopted for ERF management

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1.2. Responsible authority and delegated body

The responsible authority within the meaning of Article 13 of Decision 2004/904/EC

(Attach the official document designating the public body in question as the 'responsible authority' for managing the ERF).

Name:

Address:

Name of person responsible:

Contact person:

Function of contact person:

Tel.:

Fax:

E-mail:

Delegated body (where appropriate)

Function	Name	Status

2.3. Use of external bodies

(Please specify whether the responsible authority/intermediary uses external bodies to carry out one or more tasks entrusted to it and, where applicable, specify the arrangements made for that purpose).

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3. DESCRIPTION OF DUTIES INHERENT IN MANAGEMENT AND CONTROL SYSTEMS

3.1. Distribution of tasks

Tasks	Units/Departments/persons responsible
Preparation of the national multi-annual and annual programme	
Publication of calls for proposals (grants)	
Receipt and registration of proposals	
Administrative analysis of proposals (eligibility)	
Financial analysis of proposals	
Evaluation of proposals	
Technical analysis of proposals	
Selection of proposals (decision)	
Notification of decisions to grant applicants	
Preparation of related grant agreements	
Signing of grant agreements	
Monitoring of project implementation	

Tasks	Units/Departments/persons responsible
Receipt of payment applications/invoices	
Analysis of recipients' payment applications/invoices	
Authorisation of payments	
Checks on projects ⁽¹⁾	
Payment function	
Preparation and publication of Call for Tender	
Receipt and registration of tender offers	
Administrative analysis of tenders	
Financial analysis of tenders	
Technical analysis of tenders	
Tender Award Procedure	
Signing of contracts	
Drafting annual implementation report	
Drafting of expenditure statements by the Member State sent to the European Commission	
Drafting of payment applications by the Member State sent to the European Commission	
Sending of payment applications from the Member State to the European Commission	
Audit of management systems ⁽²⁾	
Evaluation ⁽¹⁾	

⁽¹⁾ Indicate external consultants where applicable.

⁽²⁾ NB: Verifications to be performed by the responsible authority or under its responsibility (external auditors, public bodies) for control purposes (Article 25(a)), i.e. not directly linked to the monitoring of day-to-day project management (analysis and decision, payment applications), etc.

3.2. Segregation of duties

(If management, payment and control duties are carried out within the same unit (department), please specify how these activities are clearly segregated).

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Entry of ERF revenue and expenditure in the accounts

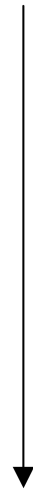
3.2.1. Accounting arrangements

What accounting instrument is used to record ERF appropriations?

- Specific budget line in the national budget
- Non-budget item
- Specific special bank account
- Other (please specify)

3.2.2. Description of the circuit whereby funds are made available and sent from the account in the Member State into which they are paid to the specific account of the final recipient

Levels	Account name	Person responsible
Arrival of funds paid by the EC		
Final recipient		



Is the authorisation circuit for ERF payments similar to that for payments made under the national budget?

Yes No

If not, please describe the differences, stating the underlying reasons:

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3.2.3. Description of the rules (if in use) for carrying over ERF appropriations and national co-financing appropriations where public funds are involved

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4. ANALYSIS OF THE MANAGEMENT PROCESS — DESCRIPTION OF CIRCUITS AND PROCEDURES

4.1. Preparation of the multi-annual and annual programme

Who prepares the multi-annual and annual programme to be submitted to the Commission?

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In particular, how are the financial plans included in these programmes?

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Do these preparations entail contacts with appropriate partners to establish the multi-annual work programme or with potential recipients prior to establishing the annual programme, (call for expression of interest, call for proposals, tender procedures)?

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4.2. Calls for proposals and selection of proposals/tender procedures

Have documents (manuals, circulars, guides to procedures) laying down the procedures described below been adopted by the responsible authority/delegated body?

Yes No

4.2.1. Establishment of calls for proposals/Call for Tender

— Preparation and validation of the calls for proposals/Call for Tender

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)	Documents to be attached
			2005 call for proposals (including application forms); Call for Tenders

— Who is consulted before the calls for proposals/Call for Tender are finalised?

- Other departments
- Other national authorities
- European Commission
- Other (please specify)

4.2.2. Publication of call for proposals/Call for Tender

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

- Publication arrangements:
- National Official Journal and the Official Journal of EC (if required under procurement procedure)
 - specific internet sites
 - general press
 - specialist press
 - brochures and folders
 - Other (please specify)

4.2.3. Assistance for applicants in preparing proposals/tenders (i.e. documents or services explaining calls for proposals/tenders, such as guides for applicants, etc.)

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)	Documents to be attached
			Existing documents or drafts

4.2.4. Receipt and registration of proposals/Tender Documents

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

- Receipt of the proposal/Tender is confirmed by:
- acknowledgement of receipt
 - letter/fax/e-mail
 - other (please specify)
 - no confirmation
- Verification of compliance with dispatch/receipt dates and that proposals/tender documents received are complete:

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

4.2.5. Analysis of proposals/Tender documents

(a) Administrative analysis

(information on applicants, checks on eligibility criteria, etc.)

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

(b) Technical analysis

(analysis in the light of the selection and award criteria as defined in the call for proposals/Tender specifications)

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

Have precise selection and award criteria been defined?

Yes No

If so, are they set out in a document (analytical checklist, etc.)?

Yes No

(c) Financial analysis

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

Have precise criteria been defined (reference values/ceilings per type of expenditure)?

Yes No

If yes, are they set out in a document (checklist, etc.)?

Yes No

4.2.6. Relation with other Community initiatives or programmes

Are checks carried out for any possible overlap with actions/projects funded in your Member State within the framework of other Community initiatives or programmes, for example EQUAL?

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

4.2.7. Evaluation and selection of proposals/Tender Award Procedures

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

(Describe the parties involved (internal evaluation, external assessors, evaluation committees) in assessing proposals/tenders submitted).

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4.2.8. *Decision to select/reject proposals/tenders*

Who is officially responsible for deciding whether to select or reject proposals?

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

4.2.9. *Notification of decisions to reject proposals/tenders*

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

Is a letter indicating the grounds for rejection sent to the applicant/tenderer?

Yes No

Does the letter indicate the grounds for rejection?

Yes No

4.2.10. *Acceptance of the project/funding decision/award of tender*

Accounting arrangements for selected projects

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

Who signs the funding agreement/tender award decision on behalf of the responsible authority/delegated body?

(attach a copy of a model agreement and specimen reports sent to recipients)

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)	Documents to be attached
			Specimen funding agreement(s)

4.3. **Management and payment of grant**4.3.1. *Payment arrangements as defined in the funding agreement(s) with the recipient*

Payment	Amount (% of total)	Payment condition (reports to be presented by recipients)	Scheduled date (in relation to project completion)
First pre-financement			
Second pre-financing			
Balance			

Have specimen progress reports and final assessment reports for use by recipients been drawn-up? (*attach specimen progress reports and assessment reports*)

Yes No

Have specimen financial reports/payment applications for use by recipients been drawn-up? (*attach specimen financial reports and payment applications*)

Yes No

4.3.2. *Monitoring of project implementation*

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

Does this monitoring include on-the-spot project inspection visits?

Yes No

If yes, what arrangements apply (frequency, checks on project activities/financial aspects, etc.)?

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4.3.3. *Receipt and analysis of payment applications submitted by projects*

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

Does the analysis of payment applications include the following checks:

	First pre-financement (Y/N)	Second pre-financement (Y/N)	Final (Y/N)
Whether the amount applied for tallies with the amount specified in the agreement			
Whether the applicant is the correct person and whether the bank account to which the funding is to be paid is valid			
Whether the project has been completed in accordance with the provisions of the funding agreement			
Exhaustive, detailed list of project expenditure			
Checking of calculations in the recipient's expenditure statement			
Whether declared expenditure tallies with the budget forecast			
Supporting evidence for declared expenditure			
Percentage of declared expenditure checked against supporting evidence: %			
Certification of expenditure by an external body (accountant, auditor, etc.)			
Whether declared expenditure complies with the rules laid down in Commission Decision			

4.3.9. *Reallocation procedures for funds repaid within the framework of the ERF (where appropriate)*

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4.4. **Expenditure statements and payment applications from the Member State**4.4.1. *Expenditure statement*

Which department/entity draws-up the expenditure statements sent to the European Commission

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

Which authority certifies the expenditure statements sent to the European Commission

Is provision made for this? Y/N/NA	Individual/Entity/Department respon- sible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

4.4.2. *Request for payment*

Which department draws-up the request for payment sent to the European Commission (Article)

Is provision made for this? Y/N/NA	Entity/Department responsible	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

5. CHECKS, CONTROL AND AUDIT

5.1. **Departments responsible for project checks (as defined in Article 25(a))**

Is provision made for this? Y/N/NA	Entity/Department responsible ⁽¹⁾	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

⁽¹⁾ Indicate also cases where external body used to carry out checks.

5.2. **Features of project checks**

Indicators	Yes	No
Structure of checks:		
— centralised		
— decentralised		
— externalised		
Number of persons carrying out checks		
Types of checks:		
Checks based on risk analysis?		
— ex ante		
— during project implementation		
— ex post		
An annual programme is drawn-up taking account of the sampling methods defined in Article 7		

Do checking activities include:

	Yes	No
Ensuring that project selection procedures are complied with		
Checking that the project's aims tally with the objectives set out in the ERF national implementation programme		
Checking that the expenditure carried over by funding recipients tallies with the supporting documents		
Checking that expenditure corresponds to Community requirements, the requirements specified during the national selection procedure, the terms of the contract or instrument granting the funding and the works actually executed		
Checking that national co-financing is actually provided		
Checking compliance with procedures and circuits defined by the responsible authority/intermediary as regards the analysis, authorisation and implementation of payments to recipients		
Checking that the amount of funding respects the limits laid down in Article 23 of Decision 2004/904/EC		
Checking that funding has actually been paid to recipients		
Checking the audit trail		
Checking that accepted project expenditure and revenue tallies with the amounts of expenditure and revenue declared by the responsible authority in the expenditure statements submitted to the European Commission		

5.3. **Follow-up for checks**

(a) To whom are reports sent?

- the recipients of checked projects
- the responsible authority's management board
- the responsible authority's internal audit department
- the national audit authorities
- other (please specify)

(b) What follow-up is given to these reports:

- in terms of the projects concerned (financial corrections, checks on other projects launched by the same recipients, etc.)

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- in terms of the responsible authority/intermediary (amendments and corrections to procedures/manuals of procedures, checklists, etc.)

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5.4. **Audit of the responsible authority/intermediary**

Is the responsible authority/intermediary subject to audit?

Yes No

Which departments or authorities have the capacity to carry out this audit?

- Internal audit department of the responsible authority/intermediary
- Audit department of another body
- National audit body (Court of Auditors)

Has an audit of that type been carried out since the entry into force of the Council Decision 2004/904/EC

Yes No

If so:

On what date?

By which authority?

Is/are the report(s) available?

What action has been taken on this report?

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6. AUDIT TRAIL

Where are the following documents kept?

Documents	Unit/Department responsible	How long for?
National multi-annual and annual programme		
European Commission decision on multi-annual and annual programme		
Call for proposals/Call for tenders		
Applicant files/Contract files		
Administrative, technical and financial analysis of proposals received (evaluation grids) and evaluation committee reports		
Funding decision or rejection		
Project funding agreement		
Financial commitment decisions corresponding to projects		
Progress reports and final reports submitted by funding recipients		
Financial reports and payment applications submitted by funded projects		
Supporting documents for expenditure and revenue for funded projects		
Payment/recovery authorisations for funding (checklists)		
Payment/recovery orders for funding		
Proof of payment/recovery of funding		
Reports on checks carried out on projects		
Reports on checks carried out at national level on management and control systems		
Expenditure statements sent to the European Commission		
Payment requests sent to the European Commission		
Final implementation reports sent to the European Commission		
Proof of payment received from the European Commission		

7. EVALUATION

7.1. **Departments responsible for evaluation**

Is provision made for this? Y/N/NA	Entity/Department responsible ⁽¹⁾	Form of procedure (manual, circular, guide to procedures, checklists, etc.)

⁽¹⁾ Also indicate external consultants where appropriate.

7.2. **Evaluation schedule**

How often are ERF actions to be evaluated?

Mid-term evaluation

Final evaluation

7.3. **Indicators**

Have indicators been established for the purpose of monitoring and evaluation of projects and of national programmes, and are they collected during the management phase?

Yes No

Have detailed indicators been established for each type of action provided for in Articles 4, 5, 6 and 7 of Decision 2004/904/EC?

	Resources and project completion indicators (mark X if yes)	Action completion indicators (mark X if yes)	Action result indicators (mark X if yes)	Action impact indicators (consequences) (mark X if yes)
1. Reception conditions and asylum procedures				
— help for individuals				
— structural assistance				
2. Integration				
— help for individuals				
— structural assistance				
3. Voluntary return				
— help for individuals				
— structural assistance				

ANNEX 2

EUROPEAN REFUGEE FUND

DRAFT ANNUAL PROGRAMME 2005

1. MEMBER STATE

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2. GENERAL RULES FOR SELECTION OF PROJECTS TO BE FINANCED UNDER THE ANNUAL PROGRAMME

Are the general rules for selection of projects to be financed under the annual programme in conformity with those laid down in the multi-annual Programme? If not, could you provide details of any changes below.

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3. ACTIONS

3.1. Action A: Reception conditions and asylum procedures

i. *Requirements justifying implementation of action*

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ii. *Purpose of the action*

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iii. **Financial plan** (*)

European Refugee Fund allocation	A	0,00 €	0,00 %
State allocations	B	0,00 €	0,00 %
Allocations from Regions	C	0,00 €	0,00 %
Allocations from Local Authorities	D	0,00 €	0,00 %
National Allocations	E = B+C+D	0,00 €	0,00 %
Total Public Allocations	F = A+E	0,00 €	0,00 %
Private Allocations	G	0,00 €	0,00 %
Total Cost	H = F+G	0,00 €	0,00 %

(*) Please refer to Article 15 of this Decision.

iv. **Timetable**

(Starting dates for projects should be in the period between 1st January and 31st December of the programme year. By way of exception starting dates for projects under the 2005 programme should be in the period between 1.1.2005 and 30.6.2006. For the 2005 annual programme project expenditure may be eligible as from 1 January 2005)

Start date:

End date:

v. **Actions to be implemented (operational outline)**

Refer to the actions detailed under Article 5 of Decision 2004/904/EC

vi. **Target groups**

Persons defined under Article 3 of ERF Decision 2004/904/EC (specify the legal status)

vii. **Grant recipients**

(NGOs, federal, national, regional or local authorities, other non-profit organisations ...)

viii. **National authorities involved**

Specify if other than responsible authority under Article 13 of ERF Decision is involved

ix. **Expected quantified results**

The list of examples detailed below is illustrative not exhaustive:

- Improvement in accommodation infrastructure or services (quantify).
- Provision of material aid and medical or psychological care.
- Provision of social assistance, information or help with administrative formalities.
- Provision of support services such as translation and training to help improve reception conditions and the efficiency and quality of asylum procedures.
- Improvement of provision of information for local communities who will be interacting with those being received in the host country.
- Type and amount of special assistance to vulnerable groups.

- Contact time (by specialist legal or other counsellors) with target group beneficiaries.
- Number of users of products produced by the projects (information resources, translation of documents, etc.).
- Concrete improvements in processing asylum applications.
- Improvements in representation of asylum seekers (e.g. legal assistance).
- Other (specify).

x. **Visibility of ERF co-financing**

Describe mechanisms for assuring visibility of ERF funding for any activity linked to the projects financed under this measure.

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xi. **Complementarity with similar actions financed by other instruments and additionality to national measures**

Please demonstrate that the proposed actions are fully integrated and co-ordinated with similar actions financed by other national or Community instruments and also that they are complementary to and not replacing national actions.

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3.2. **Action B: Integration of persons referred to in Article 3 of Decision 2004/904/EC whose stay in the Member State is of a lasting and stable nature**

i. **Requirements justifying implementation of the action**

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ii. **Purpose of the action**

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iii. **Financial plan (*)**

European Refugee Fund allocation	A	0,00 €	0,00 %
State allocations	B	0,00 €	0,00 %
Allocations from Regions	C	0,00 €	0,00 %
Allocations from Local Authorities	D	0,00 €	0,00 %
National Allocations	E = B+C+D	0,00 €	0,00 %
Total Public Allocations	F = A+E	0,00 €	0,00 %
Private Allocations	G	0,00 €	0,00 %
Total Cost	H = F+G	0,00 €	0,00 %

(*) Please refer to Article 15 of this Decision.

iv. **Timetable**

(Starting dates for projects should be in the period between 1st January and 31st December of the programme year. By way of exception starting dates for projects under the 2005 programme should be in the period between 1.1.2005 and 30.6.2006. For the 2005 annual programme project expenditure may be eligible as from 1 January 2005)

Start date:

End date:

v. **Actions to be implemented (operational outline)**

Refer to the actions detailed under Article 6 of Decision 2004/904/EC.

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vi. **Target groups**

Persons defined under Article 3 of ERF Decision, whose stay in the Member State is of a lasting and/or stable nature (attention: no asylum seekers, nor illegal migrants or migrants should be involved).

vii. **Grant recipients**

(NGOs, federal, national, regional or local authorities, other non-profit organisations ...).

viii. **National authorities involved**

Specify if other than responsible authority under Article 13 of ERF Decision 2004/904/EC is involved.

ix. **Expected quantified results**

The list of examples detailed below is illustrative not exhaustive:

- Provision of advice and assistance in areas such as housing, means of subsistence, integration into the labour market, medical psychological and social care Materials and services provided;
- No of actions enabling recipients to adapt to the society of the Member State in socio-cultural terms, and to share in the values enshrined in the Charter of Fundamental Rights of the European Union;
- Provision of actions to promote durable and sustainable participation in civic and cultural life;
- Monetary value of direct support (food, clothing, accommodation, etc.);
- Number of health care services provided;
- Number of hours of education or training provided (e.g. language or vocational training);
- Contact time by social counsellors with target group beneficiaries;
- Number of users of products produced by the projects (information resources, translation of documents, etc.);

- Concrete improvements in integrating refugees;
- Provision of actions that promote equality of access and equality of outcomes in relation to these people's dealings with public institutions;
- Other (specify).

x. **Visibility of ERF co-financing**

Describe mechanisms for assuring visibility of ERF funding for any activity linked to the projects financed under this measure.

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xi. **Complementarity with similar measures financed by other instruments and additionality to national measures.**

The Member State should demonstrate that the proposed measures are fully integrated and co-ordinated with similar actions financed by other national or community instruments, and also that they are complementary to and not replacing national actions.

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3.3. **Action C: Voluntary return of persons referred to in Article 3 of Decision 2004/904/EC provided that they have not acquired a new nationality and have not left the territory of the Member State**

i. **Requirements justifying implementation of the action**

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ii. **Purpose of the action**

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iii. **Financial plan (*)**

European Refugee Fund allocation	A	0,00 €	0,00 %
State allocations	B	0,00 €	0,00 %
Allocations from Regions	C	0,00 €	0,00 %
Allocations from Local Authorities	D	0,00 €	0,00 %
National Allocations	E = B+C+D	0,00 €	0,00 %
Total Public Allocations	F = A+E	0,00 €	0,00 %
Private Allocations	G	0,00 €	0,00 %
Total Cost	H = F+G	0,00 €	0,00 %

(*) Please refer to Article 15 of this Decision.

iv. **Timetable**

(Starting dates for projects should be in the period between 1st January and 31st December of the programme year. By way of exception starting dates for projects under the 2005 programme should be in the period between 1.1.2005 and 30.6.2006. For the 2005 annual programme project expenditure may be eligible as from 1 January 2005).

Start date:

End date:

v. **Actions to be implemented (operational outline)**

Refer to the actions detailed under Article 7 of Decision 2004/904/EC.

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vi. **Post-return follow-up**

Describe the system set up for monitoring and follow-up after voluntary return.

vii. **Target groups**

Persons defined under Article 3 of ERF Decision, provided that they have not acquired a new nationality (naturalised persons) and have not left the territory of the Member State (specify.)

viii. **Grant recipients**

(NGOs, federal, national, regional or local authorities, other non-profit organisations ...).

ix. **National authorities involved**

Specify if other than responsible authority under Article 13 of ERF Decision 2004/904/EC is involved.

x. **Expected quantified results**

The list of examples detailed below is illustrative not exhaustive:

- Number of users of information and advisory services concerning voluntary return initiatives or programmes;
- Number of individuals (professionals, heads of families, family members) that return to their home country;
- Number of persons who stayed, but received return-related support;
- Additional economic benefit to the country of origin (e.g. number of jobs created, businesses set up, etc.);
- Provision of information on aspects relevant to return, including the economic, administrative and political situation in the country of origin, employment opportunities, property rights and other legal matters;
- Value of financial assistance to returnees;
- Co-operation with similar projects in other Member States;

- Contact time by counsellors with target group beneficiaries;
- Number of users of products produced by the projects (information on the situation in the country or region of origin or former habitual residence);
- Quantified impact of action by communities of origin resident in the European Union to facilitate the voluntary return of the persons referred to in Council decision 2004/904/EC;
- Provision of actions which facilitate the organisation and implementation of national voluntary return initiatives or programmes;
- Other (specify).

xi. Visibility of ERF co-financing

Describe mechanisms for assuring visibility of ERF funding for any activity linked to the projects financed under this measure.

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xii. Complementarity with similar actions financed by other instruments and additionality to national actions

The Member State should demonstrate that the proposed actions are fully integrated and co-ordinated with similar actions financed by other national (including regional and local) or Community instruments and also that they are complementary to and not replacing national actions.

4. TECHNICAL ASSISTANCE

i. Requirements justifying making use of the technical assistance

Detailed description of the resources available and of additional needs required for implementing the ERF programme.

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ii. Purpose of the technical assistance (Article 18 of 2004/904/EC)

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iii. Financial plan (*)

European Refugee Fund allocation	A	0,00 €	0,00 %
State allocations	B	0,00 €	0,00 %
Allocations from Regions	C	0,00 €	0,00 %
Allocations from Local Authorities	D	0,00 €	0,00 %
National Allocations	E = B+C+D	0,00 €	0,00 %
Total Public Allocations	F = A+E	0,00 €	0,00 %
Private Allocations	G	0,00 €	0,00 %
Total Cost	H = F+G	0,00 €	0,00 %

(*) Max 7 % of MS annual allocation, plus EUR 30 000. No obligation for co-financing. Please refer to Article 15 of this Decision.

iv. **Timetable**

(Starting dates for technical assistance measures should be in the period between 1st January and 31st December of the programme year. By way of exception starting dates for projects under the 2005 programme should be in the period between 1.1.2005 and 30.6.2006. For the 2005 annual programme expenditure may be eligible as from 1 January 2005 until 31 December 2006)

Start date:

End date:

v. **Actions to be implemented (operational outline)**

Actions to cover technical and administrative assistance related to the preparation, monitoring and evaluation of actions of the programme, for example:

- (a) costs linked to preparation, selection, evaluation, and follow-up of the operations co-financed by the ERF. This can include leasing or purchase of computerised systems the need of which is duly justified by the responsible authority and proportional to the size of the programme. The equipment leased or purchased can be used for the implementation of the programme only. Eligibility rules on leasing apply;
- (b) information actions and costs linked to the visibility of ERF co-financing;
- (c) costs linked to audits and on-the-spot controls and checks of the projects;
- (d) expenditure related to remuneration, including social security contributions, is eligible only in the following cases:
- (e) permanent officials, temporarily seconded by formal decision of the responsible authority, entrusted with executing the tasks enumerated in points 2 to 4 above.
- (f) temporary agents or private sector staff employed solely for the purpose of executing the tasks enumerated in points 2 to 4 above.

vi. **Procurement Procedure**

Public authority implementing the ERF programme (and other implementing bodies involved in the implementation, if relevant). Specify in particular under which procurement procedures the technical assistance expenditure is to be managed.

vii. **National authorities involved**

Specify if other than responsible authority under Article 13 of ERF Decision.

viii. **Expected quantified results**

e. g.:

- Quantified improvement in implementation of ERF
- Improvements in preparation of call for proposals and preparation of programme (specify person/days)
- Evaluation of project proposals (specify number):
- Selection of projects (expected number):
- Follow-up of projects and management of programme (specify No person/days)
- Audit and on-the-spot checks (specify number of audits/visits):

- Evaluation reports (specify No person/days)
- Publicity initiatives (specify)
- Equipment leased or purchased (specify)
- Other (specify)

ix. **Visibility of ERF co-financing**

ERF funding shall be made clearly visible for any activity linked to the projects financed under this measure.

x. **Complementarity with similar measures financed by other instruments and additionality to national measures**

Member State should demonstrate that the proposed measures are fully integrated and co-ordinated with similar measures financed by other national, community or international instruments and also that they are complementary to and not replacing national measures.

5. INDICATIVE TOTAL FINANCING PLAN FOR YEAR (*)

European Refugee Fund allocation	A	0,00 €	0,00 %
State allocations	B	0,00 €	0,00 %
Allocations from Regions	C	0,00 €	0,00 %
Allocations from Local Authorities	D	0,00 €	0,00 %
National Allocations	$E = B+C+D$	0,00 €	0,00 %
Total Public Allocations	$F = A+E$	0,00 €	0,00 %
Private Allocations	G	0,00 €	0,00 %
Total Cost	$H = F+G$	0,00 €	0,00 %

(*) Please refer to Article 15 of this Decision.

ANNEX 3

MODEL PROGRESS REPORT*(Article 23(3) of Decision 2004/904/EC)*

To be sent to:

<p>European Commission</p> <p>Directorate-General for Justice, Freedom and Security</p> <p>Unit B/4 European Refugee Fund</p> <p>B-1049 Brussels</p>
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<p>Member State:</p> <p>Annual programme year:</p> <p>Responsible authority:</p> <p style="text-align: center;">(name of contact person, department or organisation, address, fax, telephone, e-mail)</p> <p>Due date: when 70 % of the amount of the initial payment incurred at final beneficiary level.</p>
--

A. PROGRAMME ADMINISTRATION AND MANAGEMENT

1. Description of annual programme management structures, financial circuits, methodology and criteria for project selection, monitoring system (if identical to information given in request for co-financing: simply refer to request for co-financing):
2. Project selection: steps taken and results obtained (e.g. date of publication of call for proposals, number of requesters, number of projects selected, average cost of selected projects). Description of technical assistance activities undertaken in implementing the programme:
3. Information and publicity: activities undertaken. Detailed description of how visibility was afforded to Community co-financing. All project documentation and publications must mention EU co-financing, 'This project is co-financed by the European Refugee Fund':
4. Information on the controls carried out in accordance with Article 25§1 of Decision 2004/904/EC:
5. Information on the risks linked to the activities (a risk being the possibility of an event occurring that will have an impact on the achievement of objectives):

B. PROGRAMME IMPLEMENTATION**1. Timetable**

- Start date of implementation of national annual programme:
- End date of national annual programme (final date for execution of expenditure as set out in co-financing decision):

2. Financial aspects

- (a) Financial report table (specify date – no earlier than one month before submission of the summary report)

FINANCIAL REPORT

(Progress Report Article 23.3)

ERF NATIONAL PROGRAMMES

Situation as of

COUNTRY

Programme Year

	Programmed (1)		Commitments (2)			Payments (3)			% payments (4=3/2)			ERF still to pay/to recover by the RA (5)
	Total costs (a)	ERF Funding (b)	Total costs (a)	Total eligible costs (b)	ERF Funding (c)	Total costs (a)	Total eligible costs (b)	ERF Funding (c)	Total costs (a)	ERF Funding due (b)	ERF Funding paid (c)	
Activity A – Reception & Asylum Procedures												
Action 1												
Action 2												
Action 3												
Total Activity A	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
Activity B – Integration												
Action 1												
Action 2												
Total Activity B	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
Activity C – Voluntary Return												
Action 1												
Action 2												
Total Activity C	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
Activity D - Projects covering more than one activity												
Action 1												
Action 2												
Total Activity D	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
TOTAL ACTIONS	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
Total E Technical Assistance												
GRAND TOTAL	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			

(1) Programmed = as programmed in the agreed annual programme (sometimes no detail by project at this stage).

(1a) Total costs = total cost of actions as forecast in the approved annual programme.

- (1b) ERF Funding = amount of ERF Funding per action as forecast in the approved annual programme.
- (2) Committed = as agreed by the cofinancing agreement/financing decision between the Responsible Authority and the beneficiary organisation.
- (2a) Total cost = total cost of the action agreed by Grant Agreement/Financing Decision.
- (2b) Total eligible costs = total eligible costs of the action as agreed in the Grant Agreement/Financing Decision (= Total cost - Contributions in kind).
- (2c) ERF Funding = maximum amount of ERF funding agreed in the Grant Agreement/Financing Decision between Responsible Authority and beneficiary.
- (3) Paid = actually incurred and paid to date.
- (3a) Total cost = total cost of the action incurred by the beneficiary as approved by the Responsible Authority.
- (3b) Total eligible costs = eligible costs of the action incurred by the beneficiary as approved by the Responsible Authority (= Total cost - contributions in kind).
- (3c) ERF Funding Max due = final amount of ERF funding due to the beneficiary in accordance with the provisions of the grant agreement/financing Decision and expenditure approved by the Responsible Authority.
- (3d) ERF Funding paid = amount of ERF funding paid to date by the Responsible Authority to the beneficiary (including amounts recovered).
- (4) Variation between committed and paid to date.
- (4a) Total cost = total cost of the action incurred by the beneficiary as approved by the Responsible Authority (3a)/total cost of the action agreed in Grant Agreement or Financing Decision (2a).
- (4b) ERF Funding final due = final amount of ERF funding due (3c)/amount of ERF Funding granted to the action (2b).
- (4c) ERF Funding paid = amount of ERF funding paid to date to the beneficiary in accordance with the provisions of the grant agreement or financing Decision (3d)/amount of ERF Funding granted to the action (2b).
- (5) ERF still to pay/recover = difference between final amount of ERF funding due to the beneficiary in accordance with the provisions of the grant agreement/financing Decision and amount of ERF funding paid to date by the RA to the beneficiary (including amounts recovered) - (5) = 3(c) - 3(d).

DECLARATION OF EXPENDITURE ERF ANNUAL PROGRAMME

(Article 23.3 and 24 of Council Decision)

Commission reference number:

Country:

Date:

(in Euro)

Activities	Total expenditure				
	Eligible expenditure			Contributions in kind	Total expenditure
	Direct eligible costs	Indirect eli- gible costs	Total eligible expenditure		
Reception & Asylum Procedures Action 1					
Reception & Asylum Procedures Action 2					
Reception & Asylum Procedures Action 3					
(A) Total Reception & Asylum Procedures					
Integration Action 1					
Integration Action 2					
(B) Total Integration					
Voluntary Return Action 1					
Voluntary Return Action 2					
(C) Total Voluntary Return					
Mixed Action 1					
Mixed Action 2					
(D) Total Projects covering more than one activity					
(E) Technical assistance					
GRAND TOTAL					

(b) Payments received from the Commission with corresponding dates:

3. Implementation of programme actions:

- (a) Principal objectives of selected projects by activity (please use the appropriate indicators as described in the request for co-financing; give examples of selected projects):
- (b) Quantification of results expected (please update the quantification of the indicators by measure contained in the request for co-financing):
- (c) Problems encountered in implementing the national annual programme:
- (d) Any other remarks on implementation:

ANNEX 4

MODEL FINAL REPORT*(Article 23(4) of Decision 2004/904/EC)*

To be sent to:

<p>European Commission</p> <p>Directorate-General for Justice, Freedom and Security</p> <p>Unit B/4 European Refugee Fund</p> <p>B-1049 Brussels</p>
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<p>Member State:</p> <p>Annual programme year:</p> <p>Responsible authority: (name of contact person, department or organisation, address, fax, telephone, e-mail)</p> <p>Due date: no more than nine months after the eligible deadline for the annual programme.</p>

A. OPERATIONAL CONTEXT

1. Description of any significant developments in the situation in the Member State, as compared to the situation described in the annual programme:
2. Consequences of the above developments on the implementation of the programme:
3. Measure undertaken to ensure coherence and complementary with other related policies at national or European level (including competition, public procurement, equal opportunities and environment policies):

B. PROGRAMME ADMINISTRATION AND MANAGEMENT

1. Description of programme management structures, financial circuits, methodology and criteria for project selection, monitoring and control system (if identical to information given in request for co-financing: simply refer to request for co-financing):
2. Details of any modifications to programme management and monitoring systems:
3. Description of technical assistance activities undertaken in implementing the programme: results obtained:
4. Information and publicity: activities undertaken. Detailed description of how visibility was afforded to Community co-financing. All project documentation and publications shall mention EU co-financing. 'This project is co-financed by the European Refugee Fund'. (Attach a copy of all project-related publications, press articles, etc.):
5. Information on the controls carried out in accordance with Article 24(1) of Decision 2004/904/EC, including an explanation on the cost-benefit aspects of the sampling method in accordance with Article 7(2) of this Decision:
6. Information on the risks linked to the activities: (a risk being the possibility of an event occurring that will have an impact on the achievement of objectives):

C. PROGRAMME IMPLEMENTATION

1. **Timetable**

- Start date of implementation of national annual programme:
- End date of national annual programme (final date for execution of expenditure as set out in co-financing decision):

2. **Financial aspects**

- (a) Financial report table (specify date – no earlier than one month before submission of the summary report)

FINANCIAL REPORT

(Final Report Article 23.4, 24.3 and 28.2)

ERF NATIONAL PROGRAMMES

Situation as of

COUNTRY

Programme Year

	Programmed (1)		Commitments (2)			Payments (3)			% payments (4=3/2)			ERF still to pay/to recover by the RA (5)	
	Total costs (a)	ERF Fund- ing (b)	Total costs (a)	Total eli- gible costs (b)	ERF Fund- ing (c)	Total costs (a)	Total eli- gible costs (b)	ERF Fund- ing final due (c)	ERF Fund- ing paid (d)	Total costs (a)	ERF Fund- ing final due (b)		ERF Fund- ing paid (c)
Activity A – Reception & Asylum Procedures													
Action 1													
Action 2													
Action 3													
Total Activity A	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Activity B – Integration													
Action 1													
Action 2													
Total Activity B	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Activity C – Voluntary Return													
Action 1													
Action 2													
Total Activity C	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Activity D - Projects covering more than one activity													
Action 1													
Action 2													
Total Activity D	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
TOTAL ACTIONS	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Total E Technical Assistance													
GRAND TOTAL	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	

(1) Programmed = as programmed in the agreed annual programme (sometimes no detail by project at this stage).

(1a) Total costs = total cost of actions as forecast in the approved annual programme.

- (1b) ERF Funding = amount of ERF Funding per action as forecast in the approved annual programme.
- (2) Committed = as agreed by the cofinancing agreement/financing decision between the Responsible Authority and the beneficiary organisation.
- (2a) Total cost = total cost of the action agreed by Grant Agreement/Financing Decision.
- (2b) Total eligible costs = total eligible costs of the action as agreed in the Grant Agreement/Financing Decision (= Total cost - Contributions in kind).
- (2c) ERF Funding = maximum amount of ERF funding agreed in the Grant Agreement/Financing Decision between Responsible Authority and beneficiary.
- (3) Paid = actually incurred and paid to date.
- (3a) Total cost = total cost of the action incurred by the beneficiary as approved by the Responsible Authority.
- (3b) Total eligible costs = eligible costs of the action incurred by the beneficiary as approved by the Responsible Authority (= Total cost - contributions in kind).
- (3c) ERF Funding Max due = final amount of ERF funding due to the beneficiary in accordance with the provisions of the grant agreement/financing Decision and expenditure approved by the Responsible Authority.
- (3d) ERF Funding paid = amount of ERF funding paid to date by the Responsible Authority to the beneficiary (including amounts recovered).
- (4) Variation between committed and paid to date.
- (4a) Total cost = total cost of the action incurred by the beneficiary as approved by the Responsible Authority (3a)/total cost of the action agreed in Grant Agreement or Financing Decision (2a).
- (4b) ERF Funding final due = final amount of ERF funding due (3c)/amount of ERF Funding granted to the action (2b).
- (4c) ERF Funding paid = amount of ERF funding paid to date to the beneficiary in accordance with the provisions of the grant agreement or financing Decision (3d)/amount of ERF Funding granted to the action (2b).
- (5) ERF still to pay/recover = difference between final amount of ERF funding due to the beneficiary in accordance with the provisions of the grant agreement/financing Decision and amount of ERF funding paid to date by the RA to the beneficiary (including amounts recovered) - (5) = 3(c) - 3(d).

Appendix to the statement of expenditure

Amounts recovered included in this declaration of expenditure

Project Reception & Asylum Procedures Action 2	
Amount to be repaid	
Debtor	
Issue date of the collection document	
Authority which issued the collection document	
Actual recovery date	
Amount recovered	
Project Reception Action 3	
Amount to be repaid	
Debtor	
Issue date of the collection document	
Authority which issued the collection document	
Actual recovery date	
Amount recovered	

(b) Payments received from the Commission with corresponding dates:

3. Implementation and programme measures

(a) Description of means used in practical and concrete terms to implement the acts foreseen in the national annual programme:

Example:

Action	Project as described in national implementation programme	Implementation
A - Reception	Project 1 – Create reception infrastructure for 1 000 persons	<ul style="list-style-type: none"> — creation of a reception centre for 450 persons located at ... — increased capacity to 500 persons of existing centres located at ...

(b) Outputs and impacts achieved (qualitative and quantitative description using relevant indicators as set out in the request for co-financing), assessment of effectiveness (compared to forecasts) and value for money:

(c) Any other remarks on implementation:

4. If applicable, description of any transnational activities and/or impact of the programme:

5. Detailed description of problems encountered in implementation of the national annual programme:

E. REPORT OF THE CONTROL AUTHORITY

1. Details of any modifications to the control system:

2. Results of these activities, irregularities detected and communicated, actions taken by Responsible Authority:

3. Appropriate action taken by Responsible Authority after comments resulting from control missions from the European Union (Court of Auditors, European Commission):
4. Detailed information on cases of irregularities detected, where there is a suspicion of fraud and appropriate action may be considered:

ANNEXES TO THE FINAL REPORT

- A. List of projects approved by activity
 - B. Summary description of individual projects half a page each plus summary financial indicators, budget committed per project in tabular form, final expenditure per project
 - C. Independent evaluation
-

ANNEX 5

EUROPEAN COMMISSION

EUROPEAN REFUGEE FUND

REQUEST FOR PAYMENT

(to be sent via the official channels to Unit B4 of DG Justice, Freedom and Security, LX 46, B-1049 Brussels)

Name of programme:

Commission Decision No of

Pursuant to Article 13 of Decision 2004/904/EC, I, the undersigned (name in capitals, stamp, position and signature of competent authority), representing the authority responsible for implementing the European Refugee Fund request payment of the amount of EUR as an second pre-financing payment/final payment. This request for payment meets admissibility requirements because:

	Delete as appropriate
(a) the progress report on implementation of the annual work programme and a declaration of expenditure accounting for at least 70 % of the amount of the initial payment provided for by Article 23(3) of Decision 2004/904/EC	<input type="checkbox"/> <i>has been supplied</i> <input type="checkbox"/> <i>is enclosed</i>
(b) the annual programme's final implementation report and the final declaration of expenditure provided for by Articles 24(4) and 28 (2) of Decision 2004/904/EC	<input type="checkbox"/> <i>has been supplied</i> <input type="checkbox"/> <i>is enclosed</i>
(c) the decisions of the responsible authority are consistent with the total amount of Fund contribution to the priorities concerned	
(d) any recommendations for improving the monitoring and management arrangements made by the Commission under Article 27 of Decision 2004/904/EC	<input type="checkbox"/> <i>have been acted upon</i> <input type="checkbox"/> <i>explanations have been given</i> <input type="checkbox"/> <i>no recommendations made</i>
(e) any request for corrective measures under Article 26 of Decision 2004/904/EC	<input type="checkbox"/> <i>have been acted upon</i> <input type="checkbox"/> <i>have been commented on</i> <input type="checkbox"/> <i>no expenditure included</i> <input type="checkbox"/> <i>no requests made</i>

Payment should be made to:

Beneficiary	
Bank	
Account no	
Account holder (if different from beneficiary)	

Date

Name in capital letters, stamp, position and signature of competent authority

ANNEX 6

EUROPEAN COMMISSION

EUROPEAN REFUGEE FUND

MODEL FOR THE DECLARATION OF EXPENDITURE (Article 25)

To the European Commission, Directorate General Justice, Freedom and Security

DECLARATION BY RESPONSIBLE AUTHORITY

(to be sent via the official channels to Unit B4 of DG Justice, Freedom and Security, LX 46, B-1049 Brussels)

1. I, (state name in capitals, title and department) hereby submit the final declaration of expenditure for the European Refugee Fund annual programme for the year and the application to the Commission for payment of the balance of the Community co-financing.

2. I can provide assurance on the national annual programme for the year that:
 - (a) the statement of expenditure is accurate and results from reliable accounting systems and is based on verifiable supporting documents;

 - (b) the expenditure declared complies with applicable Community and national rules and has been incurred in respect of projects selected for funding in accordance with the criteria applicable to the annual programme and complying with the applicable Community and national rules;

 - (c) for the purposes of certification, the Certifying Authority has received adequate information from the Responsible Authority on the management procedures operated, the projects co-financed by the fund and the controls carried out in relation to expenditure included in statements of expenditure;

 - (d) the results of all audits carried out by the Control Authority have been duly taken into account;

 - (e) the recovery of any amounts of Community funds found to have been unduly paid as a result of irregularities detected, together with interest where appropriate has been duly deducted from the declaration of expenditure.

Date

Name in capital letters, stamp, position and signature of responsible authority.

EXPENDITURE BY ACTIVITY

Commission reference number:

Name:

Date:

(in Euros)

Activity	Total eligible expenditure paid (1)					
	Public				Private	Total
	Community (ERF)	State	Regions	Local authorities		
(A) Reception & asylum procedures						
(B) Integration						
(C) Voluntary return						
(D) Projects covering more than one activity						
(E) Technical assistance						
Total	0,00	0,00	0,00	0,00	0,00	0,00
ERF Total						

(1) Please refer to Article 16 of this Decision.

Appendix to the statement of expenditure

**Amounts recovered since the last declaration of expenditure included in this declaration of expenditure
(grouped by measure)**

Amount to be repaid	
Debtor	
Issue date of the collection document	
Authority which issued the collection document	
Actual recovery date	
Amount recovered	

Date

Name in capital letters, stamp, position and signature of responsible authority

CERTIFICATION

I, (state name in capitals, title and department), have examined the final statement of expenditure for the European Refugee Fund in (indicate period covered) and the application to the Commission for payment of the balance.

SCOPE OF THE EXAMINATION

The certification aimed to provide assurance that:

- (a) the statement of expenditure is accurate and results from reliable accounting systems and is based on verifiable supporting documents;
- (b) the expenditure declared complies with applicable Community and national rules and has been incurred in respect of projects selected for funding in accordance with the criteria applicable to the annual programme and complying with the applicable Community and national rules;
- (c) for the purposes of certification, the Certifying Authority has received adequate information from the Responsible Authority on the management procedures operated, the projects co-financed by the fund and the controls carried out in relation to expenditure included in statements of expenditure;
- (d) the results of all audits carried out by the Control Authority have been duly taken into account;
- (e) the recovery of any amounts of Community funds found to have been unduly paid as a result of irregularities detected, together with interest where appropriate has been duly deducted from the declaration of expenditure.

OBSERVATIONS

1. The scope of the examination has been limited by the following:

- (a) ...
- (b) ...
- (c) etc

(Indicate any obstacles encountered in the examination, for example systemic problems, management weaknesses, lack of audit trail, lack of supporting documentation, cases under legal proceedings, etc; estimate the amounts of expenditure affected by these obstacles and the corresponding Community co-financing)

2. The examination, together with the conclusions of other national or Community controls to which I have had access, reveal a low/high (indicate as appropriate; if high please explain) frequency of errors/irregularities. The errors/irregularities reported have been satisfactorily dealt with by the responsible authorities and they do not appear to affect the amount of Community co-financing payable, with the following exceptions:

- (a) ...
- (b) ...
- (c) etc

(Indicate the errors/irregularities which have not been satisfactorily dealt with, and for each case, the possible systemic character and extent of the problem and the amounts of Community co-financing which appear to be affected)

CONCLUSION

Either:

If no obstacles were encountered in the examination, the frequency of errors found is low and all problems have been satisfactorily dealt with:

- (a) In the light of the examination and the conclusion of other national or community checks to which I have access, it is my opinion that the final statement of expenditure presents fairly, in all material aspects, the expenditure incurred in accordance with Decision 2004/904/EC, and the request to the Commission for payment of the balance of the Community co-financing appears to be valid.

Or:

If certain obstacles were encountered in the examination, but the frequency of errors is not high, or if some problems have not been satisfactorily dealt with:

- (b) Except for the matters referred to at point 3 and/or the errors/irregularities referred to at point 4 which do not appear to have been satisfactorily dealt with, it is my opinion, based on the examination and the conclusions of other national or Community checks to which I have had access, that the final statement presents fairly, in all material respects the expenditure incurred in accordance with Decision 2004/904/EC and its implementing rules, and that the application to the Commission for payment of the balance of the Community co-financing appears to be valid.

Or:

If major obstacles were encountered in the examination or the frequency of errors found is high even if the reported errors/irregularities have been satisfactorily dealt with:

- (c) in view of the matters referred to at point 3 and/or given the high frequency of errors reported at point 4, I am not in a position to express an opinion on the final statement of expenditure and the application to the Commission for payment of the balance of the Community co-financing.

Date

Name in capital letters, stamp, position and signature of certifying authority.
