



Monitoring Systems Networking Meeting
8-9 September 2010 | Budapest, Hungary

Regulatory framework

The requirements to create and maintain computerised Monitoring System are set in Regulation 1083/2006 and further specified in Regulation 1828/2006 and its Annex III.

COUNCIL REGULATION (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999

Article 58

General principles of the management and control systems

The management and control systems of operational programmes set up by Member States shall provide for: (...)

(d) **reliable accounting, monitoring and financial reporting systems in computerised form;**

Article 60

Functions of the managing authority

The managing authority shall be responsible for managing and implementing the operational programme in accordance with the principle of sound financial management and in particular for: (...)

(c) **ensuring that there is a system for recording and storing in computerised form accounting records for each operation under the operational programme and that the data on implementation necessary for financial management, monitoring, verifications, audits and evaluation are collected;**

COMMISSION REGULATION (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund

**Article 14**

Accounting records

1. The accounting records of operations and the data on implementation referred to in Article 60(c) of Regulation (EC) No 1083/2006 shall include the information set out in Annex III to this Regulation.

The managing, certifying and audit authorities and the bodies referred to in Article 62(3) of Regulation (EC) No 1083/2006 shall have access to that information.

(Regulation 1083/2006 Art 62 (3). Where the audits and controls referred to in paragraph 1(a) and (b) are carried out by a body other than the audit authority, the audit authority shall ensure that such bodies have the necessary functional independence.)

2. At the written request of the Commission, the Member State shall provide the Commission with the information referred to in paragraph 1 within fifteen working days of receipt of the request, or any other agreed period, for the purpose of carrying out documentary and on-the-spot checks.

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

Annex III:

List of data on operations to be communicated on request to the Commission for the purpose of documentary and on-the-spot checks pursuant to Article 14

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

Field 1. Operational programme CCI code

Field 2. Number of priority

Field 3. Name of fund

Field 4. Code of region or area where operation is located/carried out (NUTS Level or other, if appropriate)

Field 5. Certifying authority

Field 6. Managing authority

Field 7. Intermediate body that declares expenditure to certifying authority, if applicable

Field 8. Unique code number of operation

Field 9. Short description of operation

Field 10. Starting date of operation

Field 11. Completion date of operation

Field 12. Body issuing approval decision

Field 13. Approval date

Field 14. Reference of beneficiary

Field 15. Currency (if not euro)



Field 16.

Field 17. Total eligible expenditure to be paid by beneficiaries

Field 18. Corresponding public contribution

Field 19.

B. Expenditure declared on operation

Field 20. Internal reference number of last application for reimbursement from operation

Field 21. Date on which last application for reimbursement from operation was entered into monitoring system

Field 22. Total amount of eligible expenditure paid by beneficiaries and declared in last application for reimbursement from operation entered into monitoring system

Field 23. Total amount of eligible expenditure paid by beneficiaries for which applications for reimbursement have been made

Field 24. Location of detailed supporting documents for claim if not on premises of beneficiary

Field 25. ERDF-related expenditure for operational programmes co-financed by ESF¹

Field 26. ESF-related expenditure for operational programmes co-financed by ERDF²

Field 27. Expenditure paid in areas adjacent to the eligible areas (cross border cooperation)³

Field 28. Expenditure paid by partners located outside the area (transnational cooperation)⁴

Field 29. Expenditure paid outside the Community (cross-border, transnational and interregional cooperation)⁵

Field 30. Expenditure paid for the purchase of land⁶

Field 31. Expenditure paid for housing⁷

Field 32. Expenditure paid for indirect costs/overheads declared at flat rate basis, flat rate costs calculated by application of standard scale of unit costs and lump sums⁸

Field 33. Revenue deducted from the expenditure of the operation and included in the statement of expenditure and application for payment

Field 34. Financial corrections deducted from the expenditure of the operation and included in the statement of expenditure and application for payment

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

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

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

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

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

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

⁷ Article 7 (2) (c) of Regulation (EC) No 1080/2006.

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



Field 35. Total amount of eligible expenditure declared from operation and corresponding public contribution included in statement of expenditure sent to the Commission by certifying authority (in euro)

Field 36. Total amount of eligible expenditure declared from operation and corresponding public contribution included in statement of expenditure sent to the Commission by certifying authority (national currency)

Field 37. Date of last statement of expenditure of the certifying authority containing expenditure from operation

Field 38. Date of verifications carried out under Article 13(2)(b)

Field 39. Date of audits under Article 16(1)

Field 40. Body carrying out the audit or verification

Field 41.