



Brussels, 29.1.2016  
C(2016) 268 final

ANNEX 1

**ANNEX**

**to the**

**COMMISSION DELEGATED REGULATION (EU) .../... of XXX**

**supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council with regard to the conditions and procedures to determine whether amounts which are irrecoverable shall be reimbursed by Member States concerning the European Regional Development Fund, the European Social Fund, the Cohesion Fund, and the European Maritime and Fisheries Fund**

## Annex

### Submission of information on irrecoverable amounts

a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
Priority <sup>1</sup>	Name of operation and IT identification number	Name of beneficiary	Date and proof of last payment of public contribution to the beneficiary for the operation concerned	Nature of irregularity (nature to be defined by Member State)	Body which detected the irregularity (indicate which: MA, CA or AA or other, or name of EU body)	Date of detection of irregularity <sup>2</sup>	Total expenditure declared irrecoverable	Public expenditure corresponding to amounts declared irrecoverable	Amount of irrecoverable Union contribution <sup>3</sup>	Accounting year(s) in which the expenditure corresponding to the irrecoverable Union contribution was declared	Date of launch of recovery proceedings	Copy of first and any subsequent recovery orders <sup>4</sup>	Date of establishment of irrecoverability	Reason for irrecoverability <sup>5</sup>	Documents related to bankruptcy procedures, when applicable	Indicate whether the Union contribution should be borne by the Union budget (Y/N) <sup>6</sup>
<type="S" maxlength="250" input="M">	<type="S" maxlength="250" input="M"> <sup>7</sup>	<type="S" maxlength="250" input="M">	<type="D" input="M"> + <ATT>	<type="S" maxlength="250" input="M">	<type="S" maxlength="250" input="M">	<type="D" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="Cu" input="M">	<type="D" input="S">	<type="D" input="M">	<ATT>	<type="D" input="M">	<type="S" maxlength="500" input="M">	<ATT>	<type="B" input="M">
Pr. 1	Op 1															
	Op 2															
							<b>Sub-total</b>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">						
Pr.2																
							<b>Sub-total</b>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">						
Pr. n																
							<b>Sub-total</b>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">						

<sup>1</sup> Corresponding to the information on priority provided in the accounts, in line with Appendix 5 of Annex VII of Commission Implementing Regulation (EU) No 1011/2014. The reporting shall be at priority level and at the level of category of region, if applicable.

<sup>2</sup> The date on which the primary administrative or judicial finding on the irregularity was established.

<sup>3</sup> Calculated in accordance with the co-financing rate at priority level, as laid down in the financing plan in force at the time of the request.

<sup>4</sup> In addition, when applicable, a copy of the letter reducing/cancelling the level of support and /or withdrawing the document in terms of Article 125(3)(c) of Regulation (EU) No 1303/2013.

<sup>5</sup> Indicate whether the reason for irrecoverability is bankruptcy of the beneficiary. If not, indicate the applicable reason.

<sup>6</sup> When a request is made that the Union contribution should be borne by the Union budget, the Member State confirms it has exhausted all the recovery possibilities available through the national institutional and legal framework.

<sup>7</sup> Legend for the characteristics of fields: type: N=Number, D=Date, S=String, Cu=Currency. B = Boolean - input: M=Manuel, S=Selection, G=Generated by system - 'maxlength' = Maximum number of characters including spaces - ATT: Attachments.

<b>Total</b>	<type="Cu" input="G">	<type="Cu" input="G">	<type="Cu" input="G">						