

2013 Discharge to the Commission

WRITTEN QUESTIONS TO COMMISSIONER MIMICA

Hearing on 11 December 2014

General issues:

1. The Court of Auditors does not analyse the impact of trade agreements with third countries. The Commission may provide ex post tangible economic factors on trade agreements in force in order to allow a political assessment on the need for such agreements?

Commission's answer:

Recent ex-post evaluations are available or planned for several EU trade agreements. Up to four major types of ex-ante and ex-post evaluations can be conducted to analyse in depth the impact of major trade negotiations: an impact assessment before proposing the launch of a negotiation, a Sustainability Impact Assessment (SIA) in parallel with the negotiation, an economic analysis of the consequences after the negotiations are concluded and before signature of the agreement, and finally, after the trade agreement has entered into force and sufficient time has passed to gather a robust body of data and evidence, an ex post evaluation should assess how the agreement worked in practice.

In line with the 2010 Trade Growth and World Affairs Communication which committed the Commission to performing *ex post* evaluations of existing EU trade agreements on a systematic basis, in 2012 the Commission services published an *ex post* evaluation of the trade pillar of the EU's Association Agreement with Chile. A comprehensive review of the Economic Partnership Agreement between the EU and the Forum of the Caribbean Group of African, Caribbean and Pacific was finalised in 2014. An ex-post evaluation of the EU's trade agreement with Mexico is currently under preparation and an ex-post evaluation of the EU's trade agreement with Korea is planned to begin in 2015.

As an example, the study of the trade agreement with Chile highlighted that, with respect to trade in goods, the agreement has allowed for an increase in both, Chile's exports to the EU by about a quarter, and an increase in the EU's exports to Chile by two-thirds compared to the situation without the agreement. Positive effects were also noted on trade in services, institutional and regulatory issues, notably Sanitary and Phytosanitary Standards (SPS).

Preferential trade agreements with developing countries are a longstanding pillar of EU development policy, given the potential of trade to generate economic growth, a concept on which there is a wide consensus among economists. Multilateral agreements such as the WTO, that reduce overall trade barriers or, under certain conditions, even agreements between advanced economies may bring benefits for developing ones, by expanding markets and demand for their

products. This however often requires supporting with adequate aid for trade the capacity of developing countries of reaping the new opportunities offered by such agreements

2. The Court of Auditors examines whether the Commission, in relation to budget support to third countries, had complied with the conditions specific to make the payments and whether it had verified compliance with the general conditions of eligibility. However, the Commission has considerable discretion in deciding whether such terms and conditions have been met and the funds are then transferred to merge with the budgetary resources of the recipient country. Any weaknesses in financial management will not lead to the detection of "errors" in the audit of the regularity of the Court. The Commission has prepared a "road hazard" to determine what percentage of fraud and/or corruption is estimated in the countries that receive direct budget support?

Commission's answer:

The fight against corruption and fraud is a key concern in the Commission's budget support. Fighting corruption requires addressing the whole anti-fraud and corruption cycle (prevention, detection, investigation and sanction) and the broad range of institutions and functions that Transparency International calls the national integrity system.

When making a decision to provide budget support, the Commission assesses the partner country's commitment to human rights, democracy and the rule of law, as well as the quality of public policies, public financial management, and transparency and oversight of the budget. When these are improving, corruption will be more difficult and its discovery easier. The risk management framework aims at identifying and managing in a structured way the specific risks related to budget support, including public financial management and corruption risks.

The budget support donors closely monitor the government's progress in implementing the supported programme, including anti-corruption measures, and the results of the programme. If the Commission believes the partner government is not doing enough to fight corruption, the Commission can suspend EU budget support or even cancel it, as was the case – for instance – in Uganda and Malawi.

Recent strategic evaluations of budget support, including the latest one on Mozambique, have confirmed that budget support has contributed to the fight against corruption in lower income countries. There is strong evidence e.g. that the combination of funding with targeted support to institutions of accountability (Parliament, Civil Society Organisations, etc.) has created more transparency. The fact that Public Finance Management reform and improvements in governance, especially the fight against corruption, were systematically discussed in the budget support dialogue has also contributed to progress in these areas.

A summary of findings of budget support evaluations concluded that all low income countries covered achieved improvements in macroeconomic performance, a significant strengthening of PFM systems and some gains in transparency and oversight, as well as in the legal and institutional framework for

fighting corruption. Improvements in the control of corruption have been noted, as evidenced by international indicators, notably the worldwide governance indicator. The Commission's own analysis showed that, according to the Worldwide Governance Indicators, control of corruption in EU budget support countries has improved over the last decade. Despite the improvement, control of corruption in Budget Support countries remains at a very low level and a core concern in policy and political dialogue.

Country evaluations are available on:

http://ec.europa.eu/europeaid/how/evaluation/evaluation_reports/reports_by_instrument_channel_en.htm

3. For 2013 EuropeAid made a global reservation concerning the error rate being above 2%. Could you please precise the reasons? Could you please identify the areas which are above 2%?

Commission's answer:

As explained in DG DEVCO's 2013 Annual Activity Report, the reasons for the reservation were the fact that the residual error rate was above the materiality level and that the European Court of Auditors also found error rates above that level. These error rates are not broken down by areas of activity. However, the residual error rate study helped to identify the main areas where errors occurred, namely errors linked to international organisations; non-recovery of funds identified as ineligible; missing documentation and errors in procurement procedures.

Following the reservation relating to the 2012 financial year, DG DEVCO set up a comprehensive action plan to tackle these issues, as well as other weaknesses identified in the control system by DG DEVCO or the Commission's internal auditors. Following the reservation issued in the 2013 Annual Activity Report, DG DEVCO decided to continue the action plan.

4. There are different error rates for the management of the EU-Budget through the Commission (DEVCO, EuropeAid, DG ECHO, DG ELARG, FPI) and the EDF. Could you please explain what are the reasons for this?

Commission's answer:

The error rate published in Chapter 7 of the annual report on the implementation of the Budget relates to the 'External Relations, Aid and Enlargement' group of Directorates-General, i.e. DG DEVCO, the FPI, DG ELARG and DG ECHO.

The error rate published in the annual report on the activities funded by the 8th, 9th and 10th European Development Funds (EDF) relates to DG DEVCO's activities funded by the EDF.

These are two distinct reports, in which two distinct samples resulted in two different error rates.

Additionally, the error rate calculated by DG DEVCO's residual error rate study concerns all of DG DEVCO's activities (funded either by the EU Budget or by the EDF), but not those carried out by the other DGs in the group.

5. Every year the Commission distributes a calendar together with FAO which is called "*FAO and the EU*". How many of these are produced in total? What are the total costs? What is the EU share of the total amount and how much pays FAO or if any other contributors?

Commission's answer:

13,000 calendars were produced in 2013 and 15,000 in 2014. The total costs are around EUR 40,000, including design, photography, printing and worldwide distribution. The EU bears all the costs. They are paid for by 12 selected EU-FAO projects in line with the guidelines on visibility and the communication plan. The costs are shared equally among the 12 contributing EU-funded FAO projects. The calendars illustrate 12 selected FAO projects financed by the EU, one for each month of the year, in agreement with the EU Delegations involved. The calendars are distributed widely in developing countries and are also sent to the Parliament, where each MEP receives a copy. The use of calendars is a widespread practice, especially in delegations, for communication and visibility. The distribution of calendars serves two purposes: informing stakeholders in the EU as well as in beneficiary countries about the activities concerned and the EU's role in cooperation with the FAO.

6. International organisations can receive contracts directly from the Commission under certain conditions, without tender procedures. In 2004 and again in 2008, the International Management Group (IMG) was awarded the status of an International organisation by the Director-General of EuropeAid acting alone, in purely internal Commission procedures. A 'four-pillar assessment' was not carried out until 2010, by the firm Ernst & Young, which did not however correspond to an audit in line with internationally recognised auditing standards and did not go beyond the simple collection of information provided by the audit itself.

a. Could the Commission please explain why the 'four-pillar assessment' was carried out retrospectively in 2010?

Commission's answer:

The Commission refers to its replies, in the context of the 2012 discharge, to Question 16a of the Written Questionnaire to former Commissioner Piebalgs, sent to the Parliament on 22 November 2013 (the "2013 WQ"), and to Questions 1a, 1b, 3a and 21d of the Additional Written Questionnaire addressed to the same Commissioner, sent to the Parliament on 10 January 2014 (the "2013 AWQ").

First of all, the Commission would like to clarify that the Director General of EuropeAid did not *award* the status of an international organisation to IMG. He simply declared by a letter dated 27 May 2004, at IMG's request, that this

organisation complied with the definition of international organisation provided for in Article 43 of the Implementing Rules of the Financial Regulation (Rules of Application as of 1/1/2013), hereinafter IR/RAP. In 2008, he considered that the Commission had no information justifying a review of the 2004 declaration concerning IMG and hence confirmed that this organisation fell under the definition laid down in Article 43 IR/RAP.

Joint management (now a part of indirect management under the new Financial Regulation) is a management mode allowing the Commission to fund an action carried out by an international organisation directly, i.e. no tender or grant-award procedures are required. The use of joint management with an international organisation must be explicitly authorised by the Commission (College of Commissioners) for every specific action. This is done through the adoption of a financing decision.

The fact that an organisation complies with the definition of Article 43 IR/RAP does not make it automatically eligible to work with the Commission under the old joint management mode or the current indirect management mode. In addition, the relevant authorising officer must check that the international organisation in question applies internationally-accepted standards relating to procurement, accounting, audit and internal control (the “pillars”). This compliance check is made on the basis of what is called a “pillar” assessment.

DG DEVCO uses its audit framework contract to engage audit firms to carry out pillar assessments. Until the end of 2013 such pillar assessments resulted in a report with factual findings on the basis of which the Commission drew its own conclusions as to whether the organisation complied with the requirements for joint management.

The pillar assessment of IMG was completed in 2010 by DG EuropeAid on the basis of a report made by the firm Ernst & Young, in full compliance with the Financial Regulation.

Only after the pillar review was carried out in 2010 did the Commission start using joint management with IMG. Before 2010, the Commission only worked with IMG through grant or service contracts, awarded in accordance with the procedures provided for in the Financial Regulation (which do not require a prior pillar assessment), and not through joint management.

- b. Could the Commission please clarify the legal basis on which the status of international organisation was granted in 2004, apart from the founding document dating from 1994?

Commission's answer:

The Commission refers to its replies to Q16a of the 2013 WQ and to Q1c and 3a of the 2013 AWQ.

As mentioned above, the Commission would like to clarify that DG EuropeAid did not grant international organisation status to IMG in 2004. The

authorising officer by delegation concerned, i.e. the Director-General of DG EuropeAid, at IMG's request, declared in 2004 that this organisation complied with the definition of international organisation provided for in Article 43 IR/RAP.

The legal basis for the 2004 declaration was therefore Article 43 IR/RAP, which defines international organisations as "*international public-sector organisations set up by intergovernmental agreements, and specialised agencies set up by such organisations*". The main document used by the Commission services to assess compliance with this definition was, in addition to the Establishment Document of 25 November 1994, the Statute of IMG, first adopted on 10 March 1995.

c. Current IMG Director General: Could the Commission please inform the Parliament about:

c1. the appointment procedure of the current Director General?

c2. his remuneration? Of which elements his remuneration is composed (expatriation allowance, bonus, profit-sharing ...)?

c3. how long he is already in office and when his contract will end?

Commission's answer:

c1) In application of Article 11 of the IMG Statute, the terms of reference of the General Manager are established by the Standing Committee of the IMG. Article 12 of the same Statute stipulates that the General Manager is appointed by a two-thirds majority of the Standing Committee for one year, renewable.

c2 + c3) Both the Commission and the European Parliament must comply with the professional secrecy obligation deriving from Article 339 TFEU and must, therefore, protect private or public legitimate interests such as those recognised under Article 4 of Regulation (EC) N° 1049/2001. Particular attention should be paid to the privacy and integrity of the individual, in accordance with the applicable legislation regarding the protection of personal data; in this regard, attention is drawn to Article 7 of Regulation 45/2001, which governs the transfer of personal data between EU institutions.

For this reason, the reply to this question, which has been submitted by IMG upon request on a voluntary basis, and is subject to confidentiality and data protection rules, is provided according to the provision laid down in the Framework Agreement (Annex II Forwarding of confidential information to Parliament). On that basis, the Commission will submit the requested information to the European Parliament by means of a confidential letter.

d. Steering Committee: Could the Commission please provide Parliament with:

- d1. a list of names of Commission staff who have attended meetings of the Steering Committee since 2000?

Commission's answer:

Since 2000, the Commission has not had any designated officials as its representatives in the IMG Standing Committee and consequently did not participate in the deliberations and decisions of the Standing Committee.

Between beginning 2000 and mid-2014 three Commission officials participated in an IMG Standing Committee meeting as *observers*. The names of these three officials are provided according to the provision laid down in the Framework Agreement (Annex II Forwarding of confidential information to Parliament). On that basis, the Commission will submit this information to the Parliament by means of a confidential letter.

During the whole period, from 2000 to 2014 no other Commission officials took part in any other IMG Standing Committee meetings.

- d2. information showing when and how often these meetings took place and whether any kind of payment was made?

Commission's answer:

Pursuant to the information provided by the IMG, regular meetings of the Standing Committee are convened by the President and take place every six months (twice a year). IMG Member State representatives who deliberate and take decisions in the Standing Committee are Ambassadors or Diplomatic Staff from the IMG Member States.

According to IMG, being civil servants, they do not receive any remuneration or fee to participate in the meetings of the IMG Standing Committee.

- d3. the composition of the Steering Committee and minutes of its meetings?

Commission's answer:

Pursuant to the information provided by IMG, in application of Article 5 of the IMG Statute, the Standing Committee comprises the following participating States: Austria; Belgium; Canada; Denmark; Finland; France; Germany; Greece; Italy; Netherlands; Norway; Portugal; Russia; Spain; Sweden; Switzerland and UK.

Copies of the minutes of its meetings are not available to the Commission. IMG has informed the Commission that minutes of the Standing Committee Meetings are established following each session and sent to the participating States. Minutes are internal documents of the institution and cannot be provided without the prior authorization of the IMG Standing

Committee.

- e. Conflicts of interest might occur if close family links between staff members of the Finance and Contract section in Union Delegations and IMG as beneficiary. Did the Commission do an inquiry?

Commission's answer:

[The Commission refers to its replies to Q20, 21 and 22 of the 2013 WQ and 24, 30, 31, 36, 46 of the 2013 AWQ.]

Conflict of interests arising from family links is a general issue relating to all EU staff involved in funding procedures and any other entity potentially eligible for receiving EU funds. For this reason, during their career, all staff members should declare to his/her superior any conflict of interest they could incur during the carrying out of their tasks. Non-disclosure of any potential conflict of interest would expose staff members to disciplinary sanctions.

The legal basis is different for statutory staff and for local agents, the latter being subject to contracts under national law.

- For statutory staff, Articles 11, 11a and 13 of the Staff Regulation govern possible conflicts of interests. More specifically, Art. 11(1) of the Staff Regulation states that “*An official shall not, in the performance of his duties and save as hereinafter provided, deal with a matter in which, directly or indirectly, he has any personal interest such as to impair his independence, and, in particular, family and financial interests*”. If staff members are in such a situation or are in any doubt as to whether the circumstances they face could give rise to concerns over a conflict of interest, they should notify the Appointing Authority immediately.

- For local agents, the legal basis is Art. 9 of the special conditions of employment which states that: “*Without prejudice to local legislation, a member of local staff shall be subject to the following obligations :*

- *He[she] shall perform his[her] work in compliance with the instructions of his[her] superiors;*

- *He[she] shall be required to observe the utmost discretion regarding all facts and information coming to his[her] knowledge in the course of or in connection with the performance of his[her] duties.”*

The Commission services (or the EU Delegations) do not collect information on the employer of staff family members (except for the spouse of statutory staff, as provided for in Article 13 of the Staff Regulation). Requiring Commission services or EU Delegations to collect this information, except where specifically provided for in EU legislation, could be incompatible with the personal data protection rules and similar provisions.

In cases of possible *specific cases of conflict of interest and fraud*, the competent Commission service, notably OLAF, should carry out the

appropriate inquiry.

The Commission has been made aware that two local agents of secretary level in the EU Delegation to the West Bank and Gaza have family relations with IMG employees. These specific cases are currently under examination.

7. Point 7.16 of the ECA Annual report stresses "*that for nine transactions related to the national programme for pre-accession the Commission at its own initiative validated expenditure of 150 million euro in total absence of supporting documentation.... The cleared amounts were based on the Commission's own estimates rather than on incurred, paid and accepted costs, which correspond to actual costs proven by supporting documents. On top of the nine sampled transactions the Court found other transactions affected by the same systemic error...*":

a. Which country/countries is/are concerned by the above-mentioned national programme and the other transactions affected by the systemic error?

Commission's answer:

Turkey, Croatia and to a very small extent the Former Yugoslav Republic of Macedonia.

b. To which extend has this systemic error been taken on board in the error rate communicated by the Commission?

Commission's answer:

The error rate is determined by the Court of Auditors in accordance with its own methodology and on the basis of its own findings. As indicated in the Court of Auditors' report (see points 7.11 and 7.17) the error was not quantified.

c. How can the Commission justify the followed accounting approach?

Commission's answer:

The accounting approach was adopted in order to represent as completely as possible, on the basis of the information available, the actual level of completion of each programme in the accounting system of the Commission (ABAC/SAP). As noted under point 7.20 of the report the contested transactions were cancelled in the accounting system of the Commission before the approval of the final accounts.

d. What does the Commission mean in its comment on point 7.20 by "*the transactions concerned had all been reversed before the establishment of the final accounts*"?

Commission's answer:

The contested transactions were purely internal Commission accounting transactions. They had no legal force in the Commission's relationship with the beneficiary countries and in particular did not imply that the Commission had formally accepted these costs. The invoices effecting these accounting transactions were cancelled before the approval of the final annual accounts so that the underlying accounting records were reset to reflect the position before the transactions were approved. This had no impact on the estimates used to prepare the accounts and no impact on the reported economic out-turn of the Commission for 2013.

Syria and Iraq:

8. Has any EU funds been allocated to the Kurdish areas in Syria (Efrin, Kobane and Cizire canton) and Iraq (Iraqi Kurdistan) respectively?

Commission's answer:

In 2013, no humanitarian funding was allocated to the Kurdish areas in Syria as the majority of the EUR 34.2 million covering Northern Syria was focused on Idleb and Aleppo Governorates.

In Iraq, in 2013, humanitarian funding has indeed been allocated to UN agencies and INGOs working in Kurdistan Region of Iraq to provide assistance to Syrian refugees.

9. If yes, what type of funds has been allocated and with what purpose to the Kurdish cantons in Syria?

Commission's answer:

Please refer to the answer given to question 8.

10. If yes, what type of funds has been allocated and with what purpose to Iraqi Kurdistan?

a. Have the funds to Iraqi Kurdistan been allocated through the central government in Baghdad or have the funds been paid directly to the regional government in Iraqi Kurdistan?

Commission's answer:

No humanitarian funding has been allocated to either the Central Government in Bagdad or to the regional government in Iraqi Kurdistan. A total of EUR 13.5 million was allocated to support humanitarian emergency multi sectoral assistance to Syrian refugees in Iraqi Kurdistan (protection, WASH, health, food assistance, etc.) through UN agencies and INGOs.

- b. If the latter is the case, how has the Commission ensured that EU-funds have reached the end beneficiary?

Commission's answer:

In Syria and Iraq, where humanitarian access to people in need is limited because of the security situation and bureaucratic obstacles, the Commission has a clear set of preconditions attached to allocated funding, the purpose of which is to minimize the risk of aid diversion. The Commission's humanitarian partners are contractually obliged to operate within these parameters and to provide information on monitoring and aid diversion.

11. Has the EU provided humanitarian aid to IDPs or other refugees in Iraq and Syria in 2013?

Commission's answer:

In Syria, multi-sectoral humanitarian assistance (shelter, food, WASH - water sanitation and hygiene -, health, protection, etc.) was provided to IDPs for a total of EUR 115.7 million.

In Syria, multi-sectoral humanitarian assistance (shelter, food, WASH, health, protection, etc.) was provided to Palestinian refugees for a total of EUR 8.8 million.

In Iraq, multi-sectoral humanitarian assistance (shelter, food, WASH, health, protection, etc.) was provided to Syrian refugees (EUR 13.5 million) and IDPs (EUR 7 million). In addition EUR 0.7 million was allocated for education in emergency projects under the children of peace initiative.

Turkey:

12. Turkey continues to enjoy the status of the pre-accession country. In recent times, however, some of its policy decisions, such as limiting access to social media or blocking of applicants refuge on the border with Syria, calls into question the fundamental progress in the humanitarian field required by the EU for access to the status of Country in the pre-accession status. Could the Commission consider a preventive suspension of the funds granted to Turkey as a country in the pre-accession status because it contravenes the basic demands of the EU?

Commission's answer:

Commission support through the Instrument for Pre-accession Assistance (IPA) as well as the European Instrument for Democracy and Human Rights (EIDHR) are crucial in times of increasingly complex challenges when rule of law and fundamental rights are put under strain in Turkey, but in which institutions such as the Constitutional Court or the Ombudsman are also playing a meaningful role and contribute to the resilience of the system. Against this background, financial assistance continues to provide concrete and tangible benefits for the citizens of Turkey. Therefore the Commission is making its contribution as effective as possible by supporting activities in crucial areas such as media freedom and pluralism (through EIDHR); strengthening Institutional Capacity in the Field of Fundamental Rights as well as protecting Socially Vulnerable Persons (through IPA and now IPA II). The Commission believes that more engagement is needed with Turkey, if the EU wants to remain a benchmark for reforms in Turkey.

13. How much has been paid to Turkey under the pre-accession framework in 2013?

Commission's answer:

A total of EUR 369.9 million was transferred to Turkey's National Fund under the pre-accession framework in 2013.

14. Has Turkey received other types of EU funding in 2013?

Commission's answer:

Turkey received EUR 4.8 million from the Instrument for Stability (IfS) Programme: "Syria and neighbouring countries - Regional support programme for those affected by the crisis in Syria" Decision dated 27.11.2012

Turkish NGOs received EUR 2 million from the European Instrument for Democracy and Human Rights (EIDHR) programme for 2012 that were contracted at the end of 2013, and an annual allocation of EUR 1.2 million for 2013 that is to be contracted at the end of December 2014.

ECHO contributed EUR 13.6 million to the assistance to Syrian refugees in Turkey, two-thirds for camp refugees, and the remainder for non-camp refugees.

15. Has any EU funds been allocated directly or indirectly to the local government in Diyarbakir? If yes, how has the Commission ensured that EU-funds have reached the end beneficiary?

Commission's answer:

Under the pre-IPA and IPA I periods the EU funded the projects mentioned below in Diyarbakir Province, for an overall amount of over EUR 85 million:

1- Pre-IPA

Through the Sustainable Development Grants Programme a project on establishing a "Solar House" was funded for an amount of EUR 78,705

Otherwise, during the same period different projects of a much smaller scale were funded in Diyarbakir province:

- For the project on GAP Flood Mitigation under the pre-IPA period, EUR 257,799 was allocated to the Municipalities in Çınar and Lice.
- Under the ISKUR_2002 project EU funding of a total amount of EUR 296,303 was allocated to the Municipalities of Bağlar, Diyarbakir (EUR 62,904 and Bismil (completed).
- Under the Cultural Rights project EU funds of 148,721 EUR were allocated to the Municipalities Bağlar, Diyarbakir (EUR 40,711) and Kayapınar.
- Under Social Dialogue, EU funds of EUR 76,115 were allocated to the Municipality of Bağlar (completed).

2- IPA Component III

The EU provided EUR 66.99 million for the 'Diyarbakir Water and Wastewater Project'; the project includes TA & Supervision, together with the establishment of a Waste Water Treatment Plant, Sewer and Stormwater Collectors, Drinking Water, a SCADA system and the provision of supplies.

EUR 9.9 million was allocated to the Municipality of Silvan for the supply of Drinking Water.

3- IPA Component IV

Diyarbakir Greater Municipality is also one of the 12 pilot municipalities under a project on "Training and Coordination for Employment" under the Instrument for pre-Accession, currently ongoing with a EUR 7 million budget. The Turkish Union of Municipalities is the main beneficiary, coordinating the project. The Diyarbakir Greater Municipality will be supported in establishing a social support & coordination centre in a disadvantaged district. Out of the EUR 7 million budget, there will be no direct transfer of funds to the municipality, but they will receive their share of technical assistance, supply of equipment & refurbishment – (ongoing).

Under the project Promoting Women's Employment EUR 235,579 EUR was allocated to the Municipality of Diyarbakir – (completed).

Under Promoting Youth Employment, EUR 166,994 was allocated to the Municipality of Bağlar – (completed).

The Commission has an extensive control system in place to ensure that funds are used for the purpose stated in the agreed projects. Controls include ex ante controls on the procurement procedure, monitoring of implementation including on the spot checks and ex post controls including audits.

16. Has the EU provided any funding for the peace process in Turkey?

Commission's answer:

Supporting the socio-economic development of the South-East of Turkey and supporting democratisation and human rights is a contribution to the peace process as it makes it possible to reduce regional disparities and allows for normalisation of relations among communities in Turkey.

The EU has constantly been targeting the South-East of Turkey as a priority area via its financial instruments (MEDA, PHARE, IPA, EIDHR, etc.). Programmes are ranging from support to regional development, private sector development, human resources development including education, empowerment of women, strengthening of civil society, to programmes on democratisation, peace building (e.g. de-mining, missing persons) and promoting human rights (including children's rights, women's rights, minority rights, cultural rights, etc.).

17. Has the EU provided humanitarian aid to refugees from Syria in Turkey in 2013?

Commission's answer:

In 2013, humanitarian funding amounting to EUR 13.6 million was allocated to support multi-sectoral assistance (shelter, food, WASH, health, protection, etc.) to Syrian refugees in Turkey.

Other countries:

18. Following a request by the European Parliament an evaluation on EU cooperation with the republic of Haiti was established. Which conclusions and recommendation will the Commission implement and which ones the Commission won't follow and what are the reasons?

Commission's answer:

The Commission confirms that it has carried out the independent evaluation on the sustainability and the impact of the EU's development aid to Haiti (2008-2012), as was requested by the Committee after its visit to Haiti in 2012. The final report was published in September 2014.

Of the 14 recommendations made in the evaluation report, the Commission has accepted all but one. It is also already implementing the other 13 accepted recommendations. The final report and the follow-up sheet on how the Commission is implementing the recommendations are available on the DG DEVCO website. The follow-up sheet will be updated annually so as to reflect the progress made by the Commission.

One recommendation has not been accepted by the Commission. It advises the EU not to continue working in the urban development sector without a national urban development strategy and advises the Commission to launch an analysis of the institutional set-up and actors in the urban development sector.

The Commission considers that this recommendation is based on an erroneous assumption, namely that there is no national urban development strategy. However, together with the Agence Francaise de Développement as implementing partner, the EU has been assisting the Haitian Government in the preparation of a National Policy on Housing and Habitat, which was launched in 2013. The current EU "Programme d'Appui à la Reconstruction et à l'Aménagement de Quartiers" (10th FED, EUR 55.8 million) has put national ownership at centre stage and is fully in line with this national policy. A mid-term evaluation of this programme is currently being carried out (October 2014 – January 2015). In parallel, additional sectoral analysis (including institutional and actor analysis) and consultation processes are ongoing in order to formulate EU interventions for the 11th EDF, in which urban development is one of the four concentration sectors.

19. Could you please inform the Parliament about the state of play and the type of the fraud case in Ghana? What amounts are involved?

Commission's answer:

The Ghana Integrated Financial Management Information System (GIFMIS) is a project for the improvement of Public Financial Management, in substantially decentralised management by the Controller and Accountant General's Department of the Ghanaian Ministry of Finance. The EU contributed MEUR 9 (7.66 MEUR paid to date) to the project. The other donors are DANIDA, DFID and the World Bank.

The EU Delegation in Ghana was alerted by whistle-blowers to potential irregularities and misuse of funds in the implementation of the GIFMIS project and the management of the public service payroll more widely. In reaction, and due to the unsatisfactory overall performance of the project, the Delegation launched a performance and financial audit of GIFMIS jointly with DANIDA and DFID in May 2014. The final audit reports are expected shortly.

In addition, DG DEVCO informed OLAF about the allegations made concerning the possible misuse of EU funds in the framework of the GIFMIS project. OLAF is currently evaluating the information provided and will decide on the opening of an investigation.

2013 Discharge to the Commission

ADDITIONAL WRITTEN QUESTIONS TO COMMISSIONER MIMICA Hearing on 11 December 2014

1. Funds in the Ukraine: Could you give us a detailed overview on the EU funds and the projects for 2013? Could you describe the measures to protect these funds from corruption?

Commission's answer:

In 2013 payments of bilateral assistance to Ukraine (funded from the ENPI 2013 budget) amounted to EUR 152.8 million. 42.5% of these payments (EUR 64.9 million) are linked to contracts directly managed by the EU Delegation to Ukraine. DG DEVCO has developed a set of controls measures necessary to safeguard the interests of the European Commission, including from corruption. These controls (expenditure verifications, audit plans, External evaluations, Result Oriented Monitoring missions, checks by file handlers etc) are designed to identify irregularities and fraud. Any suspicion of fraud involves a rapid and efficient reaction by the Commission services.

The remaining 57.5% (EUR 87.9 million) were disbursed in the form of budget support. The budget support modality means that payments directly reach the state budget of the beneficiary country and are administered according to national rules and procedures. However, budget support payments are conditional on the achievement of jointly agreed results and benchmarks; the beneficiary government commits to these results and benchmarks by signing a bilateral financing agreement. If results and benchmarks are not achieved, payments are not disbursed.

More generally, the European Anti-Fraud Office (OLAF) is competent to conduct administrative investigations on suspicions of fraud or corruption affecting the EU financial interests.

In addition, Ukraine has launched structural reforms to strengthen the justice sector and increase the fight against corruption, such as the adoption of anti-corruption laws.

On the project side, funds were disbursed to Ukraine in 2013 for:

- Eastern Europe Energy Efficiency and Environment Partnership Fund – EUR 15 million
- European Union Border Assistance Mission to Moldova and Ukraine (EUBAM) – EUR 9.4 million
- Community Based Approach to Local Development – EUR 3.2 million
- Supply of data processing servers to the State Customs Service of Ukraine – EUR 2.5 million

- Project to support Justice Sector Reforms – EUR 2.4 million
- Support to the Joint Cooperation Initiative in Crimea – EUR 2.0 million
- Support to Ukraine's Regional Development Policy – EUR 1.5 million
- Assistance in development of open and transparent agricultural land market – EUR 1.3 million
- European Humanities University (EHU) Trust Fund – EUR 1.0 million
- Other projects (+/- 200 invoices) – EUR 26.6 million

Based on the progress in the area of Public Finance Management (PFM) and respect of the other eligibility criteria, in 2013 the Commission was able to execute the following budget support disbursements:

- Support to the implementation of the national environmental policy of Ukraine (part of the Annual Action Programme 2009) – EUR 20 million
- Support to the implementation of the transport strategy of Ukraine (part of the Annual Action Programme 2009) – EUR 26.5 million
- Promoting mutual trade by removing technical barriers to trade between Ukraine and the European Union (part of the Annual Action Programme 2008) – EUR 5.8 million
- Support to the implementation of Ukraine's energy strategy in the area of energy efficiency and renewable sources of energy (part of the Annual Action Programme 2008) – EUR 15.6 million
- Support to the border management sector policy in Ukraine (part of the Annual Action Programme 2010) – EUR 20 million

In 2013, commitments of bilateral assistance to Ukraine funded from the ENPI 2013 budget amounted to EUR 199 million; 80% of the funds (EUR 160 million) were committed in the modality of budget support.

In addition to what is described above, the Commission has provided a total of EUR 33.6 million for Ukraine through various thematic budget lines:

Programme	Nbr of Contracts	Sum of Pay Accepted Amount (Eur)
EIDHR	17	599.332
ENV	6	928.254
IIP (Gender, Educ,...)	5	704.188
Migration	1	161.034
NSA	10	569.481
NSI	59	30.624.178
Grand Total	98	33.586.466

2. In June 2013, the European Council decided to open accession negotiations with Serbia. How much has been paid to Serbia under the pre-accession framework in 2013?

Commission's answer :

Under the Instrument for pre-accession (IPA I, Component I and II), in 2013 the Commission paid to Serbia the following amounts:

For National programmes (including Civil Society): EUR 115.5 million.

For Cross-Border Cooperation programmes: EUR 2.2 million.

3. Recoveries: For DG Enlargement as a whole, 171 recovery orders were issued for a total amount of 50.4 million EUR. Of these, 68 recovery orders for a total amount of 5.2 million EUR were issued as a result of ex-post controls and irregularity/OLAF reports. (page 68)
 - a. Could the Commission please provide Parliament with a list of the recovery orders issued for the respective countries, the amounts and the reasons?

Commission's answer :

Please find attached the complete list of recovery orders with respective countries amounts and reasons.

- b. In 2013 there were 3 budget recovery orders issued which OLAF was notified of. Could you please inform the Parliament about these cases and which Member States were concerned (Table 8 Annex AAR)?

Commission's answer :

The three recovery orders issued for cases which OLAF was notified of in 2013 were as follows:

1 OLAF case OF/2006/0599 Lithuania. The amount recoverable was EUR 2,189.

2 OLAF case OF/2011/1055 Kosovo. The amount recoverable was EUR 99,273.

3 OLAF case OF/2011/1055 Kosovo. The amount recoverable was EUR 169,023.

4. Which audits did the Commission carry out in Turkey and what were the results?

Commission's answer :

In 2013, the Commission (DG ELARG) conducted two systemic audits on payment and monitoring subsystems under IPA and commissioned five transactions audits to external audit firms.

The Commission will provide the European Parliament with the results of the systemic audits as soon as disclosure has been agreed with the Turkish authorities as required under the provisions of Annex II, 2.1 of the Framework Agreement. The results of the transaction audits have not yet been finalised as the contradictory procedure is still underway.

5. Were there any flat-rate corrections in clearance of accounts, suspensions of payments, withdrawals of accreditation done in 2013? If yes, which countries were affected with which amounts?

Commission's answer:

For DG ELARG under the PHARE instrument, there were two flat-rate corrections in 2013:

- Bulgaria National Programme 2004 Part 3 for the amount of EUR 21,820
- Romania Cross-Border Programme 2004 with Hungary for the amount of EUR 70,604

For the Instrument of Pre-accession (IPA Components I and II) there were no flat-rate corrections, no suspension of payments and no withdrawal of accreditation for DG ELARG.

For IPA component III (DG REGIO) and the clearance of accounts, there were no flat-rate corrections, suspensions of payments, withdrawals of accreditation in 2013, except for the former Yugoslav Republic of Macedonia. Only for the former Yugoslav Republic of Macedonia a warning letter has been sent to interrupt payment, but without financial impact as there was no pending payment request. The main reasons for the warning of possible interruption of payments (not suspension) were the following:

- 1) Lack of action by the audit bodies (line Ministries, Ministry of Finance) to implement the corrective measures requested by the audit authority (insufficient corrective capacity);
- 2) Weaknesses in human resources management (high turnover of staff and high level of vacancies with impact on smooth implementation of the programme);
- 3) Weaknesses in internal audit function;
- 4) Inadequate risk management and deficiencies in detecting and reporting irregularities.

In addition to the request, it is worth to note that in 2013 there was an interruption for Transport Operational Programme in Turkey, which has been lifted in November 2014 because the necessary corrective measures have been put in place by the Turkish authorities.

For IPA component IV Human Resources Development (DG EMPL) there were four interruptions in 2013 (two for the former Yugoslav Republic of Macedonia and two for Turkey). The breakdown is the following:

- former Yugoslav Republic of Macedonia two payments:

Date of interruption	Interrupted amount
05/04/2013	EUR 2,952,610
05/04/2013	EUR 1,892,798

For the former Yugoslav Republic of Macedonia, the interruption was decided after the EU Delegation carried out an on-the-spot verification and found some deficiencies in relation to a direct grant to the Employment Service Agency.

- Turkey two payments

Date of interruption	Interrupted amount
15/02/2013	EUR 8,485,028
15/02/2013	EUR 27,427,186

For Turkey, the interruption was decided after an on-the-spot audit performed by DG EMPL auditors identifying several deficiencies in the management and control systems.

All four interruptions were lifted in August 2013 because the findings have been addressed and the situation regularised.

A flat-rate correction was implemented for the Human Resource Development Turkey in 2013. A financial correction of 3.5 % applicable to all grant schemes implemented by the CFCU was agreed between the Commission and the Turkish authorities. The amount of financial correction in 2013 is EUR 1,846,969.

For IPA Component V (Agriculture - IPARD) (DG AGRI), no suspension of payments or withdrawal of accreditation were applied in 2013. As concerns the financial corrections, the enquiries opened in 2013 in the three IPARD countries resulted in the following:

1. Croatia: the enquiry concerning the clearance of accounts of the financial year 2012 is ongoing. It will not result in a flat-rate financial correction.
2. former Yugoslav Republic of Macedonia: the enquiry concerning the clearance of accounts of the financial years 2011 and 2012 is ongoing. No flat-rate corrections are envisaged. The need for ad-hoc financial corrections has been

estimated due to ineligible expenditure and late payments, corresponding to 33% of expenditure for financial year 2011 and 3% of expenditure for financial year 2012.

3. Turkey: the enquiry concerning the clearance of accounts of the financial years 2011 and 2012 was closed without financial corrections. A conformity audit was opened in 2013 which will result in a 10% flat-rate correction of the expenditure incurred for measure "Investment in agricultural holdings". This was the most important IPARD measure in Turkey in financial terms.

6. Were there irregularities reported by the national authorities which were above 4%? If yes, could you please list the respective national authorities and the respective Member states?

Commission's answer :

No new irregularity above 4% was reported in 2013 by the national authorities.

7. In the Annex of the AAR DG ELARG it is stated that interest expense on late payment of charges amounting to 10 295.86 EUR were accumulated. Could you please explain the reasons for this?

Commission's answer :

The Financial Regulation specifies the deadlines for payments to contractors and beneficiaries. It also sets out rules governing the interest due to contractors and beneficiaries in the event that the one of their invoices is paid late. In the course of 2013 interest was paid on twenty-six invoices which had been paid late. 67% of the late payment interest paid in 2013 arose from payments made in 2012.

Almost all invoices are paid within the Financial Regulation deadlines. Late payments were a consequence of technical problems in the payment systems and peak workload temporarily exceeding capacity.

In December 2013, the Director-General of DG ELARG announced a "zero-tolerance" policy for any payment outside the prescribed deadlines. Managers are provided each week with information on all payments requested and not yet paid, including the deadlines for each, to help them ensure compliance with this policy.

8. Roma: Have countries covered by the enlargement agenda or the neighbourhood policy received any money for Roma inclusion? If yes, how much was spent per country and through which funds? Which results were achieved?

Commission's answer :

The pre-accession assistance allocated under the Instrument for Pre-Accession Assistance (IPA) is meant to support social inclusion and integration of Roma in the enlargement countries, including housing. Assistance is based on the consideration that the Council Recommendation on effective Roma integration measures in the Member States is relevant for enlargement countries, as it forms an integral part of the EU *acquis*. The Commission is supporting enlargement countries to take targeted actions to bridge the gap between the Roma and the rest of the population in access to education, employment, healthcare and housing, accompanied by cross-cutting policies of particular relevance for these countries such as provision of personal documents and strengthening the involvement of local and regional authorities and dialogue with civil organisations. The Commission works closely with each of the enlargement countries to review progress in implementing their commitments towards the inclusion of Roma.

The results expected for the Roma beneficiaries are the following: improved women's employability; enhancement, sustainability and development of and active civil society; improved capacity of national institutions in promoting anti-discrimination policies; provide innovative employment solutions for Roma people excluded from the formal labour market; better access to education; improvement of infrastructure in some Roma settlements.

During 2013 the following payments were made (split per country):

Montenegro -	EUR 237,604
Kosovo	EUR 3,866,176
Serbia	EUR 1,528,903
Bosnia & Herzegovina	EUR 668,440
Turkey	EUR 150,622
the former Yugoslav Republic of Macedonia	EUR 129,364
Regional Programmes	EUR 1,431,582

Under Component IV (DG EMPL), in Turkey, the only operation directly targeting Roma is the following:

Promoting Social Inclusion in Densely Roma Populated Areas under measure 4.2 of the Human Resource Development. The operation is aiming to ensure better functioning and coordination among the institutions and mechanisms in the field of labour market and social protection, with a total budget of EUR 11,927,000. The operation aims to increase social inclusion in the densely Roma populated areas especially by facilitating their entrance into formal labour market with social insurance coverage, to be implemented by three different ministries (Ministry of Family and Social Policies, Ministry of National Education and the Ministry of Health.) The operation is still in tendering stage and has not yet started.

In the former Yugoslav Republic of Macedonia, one grant was awarded and the project is being implemented, notably: Supporting Roma women accessing the labour market - Amount: EUR 183,597

The project purpose is to promote the integration of ethnic minority women into the labour market by achieving efficient implementation of measures that will facilitate integration of women and strengthening their employment potential. The project focuses on Roma women, but it aims at promoting and activating a pilot experience that would present the best practices and lessons learned to be replicated in other region and for other ethnic minorities.

Finally, the social inclusion of disadvantage groups including Roma is taken into account as horizontal priority in the overall operational implementation. However, support going to Roma cannot be quantified specifically.

9. What were the security expenditures made in 2013 for the enlargement and neighbourhood countries (per country) and on which purpose were the expenditures made?

Commission's answer :

For DG ELARG activities, Security-related actions funded by IPA in 2013 were mostly related to security sector reform in view of an approximation of countries' security systems to European standards. The relevant payments for 2013 were distributed as follows:

Kosovo	0.7 MEUR
the former Yugoslav Republic of Macedonia	1.8 MEUR
Montenegro	0.07 MEUR
Bosnia and Herzegovina	5.1 MEUR
Serbia	1.3 MEUR
Albania	0.27 MEUR
Turkey	9 MEUR
Regional programmes	0.4 MEUR

For DG DEVCO neighbourhood activities, within the ENPI/ENI, the main actions target security and law enforcement sector reform (through ongoing programmes in Palestine, Jordan, Lebanon and Libya) and counter terrorism issues (through regional programmes - such as Euromed Justice and Police and joint actions with UNODC

related to enhancing the effectiveness of counter-terrorism investigations and prosecutions).

- The Instrument for Stability has been used in the framework of crisis response.
- In 2013, the EU funded two EU border assistance mission (EUBAM) in Libya and Rafah/Gaza Strip. In addition, mention should also be made of the EU Police Mission in Palestine and EU Monitoring Mission in Georgia, both funded through the CFSP budget under the responsibility of FPI and EEAS.

Jordan:	4.46	M EUR
Lebanon:	1.64	M EUR
Libya:	4.16	M EUR
Palestine:	4.18	M EUR
Tunisia:	0.074	M EUR
Regional programmes South:	1.86	M EUR

10. Could you please explain the decision making structures between the EEAS and the Commission regarding projects for the candidate countries and the enlargement and neighbourhood countries?

Commission's answer :

The decision making structures between the EEAS and the Commission are clearly defined in the working arrangements between the Commission services and the EEAS, which are detailing the provisions of the Council decision establishing the organisation and the functioning of the EEAS of 20 July 2010.

For the candidate countries and the enlargement and neighbourhood countries the Commission is fully in charge of the decision making process regarding projects, as the Instrument for pre-accession (IPA) is not listed in Article 9 of the EEAS Council Decision and is therefore solely programmed by the Commission.

DG ELARG consults the EEAS on strategic priorities when preparing the multiannual financial framework for IPA.

As regards the programming cycle of pre-accession assistance, this is managed by the Commission with planning and programming under the responsibility of DG ELARG/REGIO/EMPL/AGRI, depending on the management responsibilities.

DG ELARG consults the EEAS on IPA programming through the inter-service consultation process.

The Commission staff in EU Delegations is closely associated to the preparation of programmes and projects including: needs assessments, project identification, consultation with local stakeholders, other donors and EU Member states.

For the neighbourhood countries, on the basis of the multiannual programming documents which are prepared jointly by the EEAS and the Commission and formally adopted by the Commission, the Commission prepares an annual action programme, keeping the EEAS fully informed. Adoption by the Commission follows normal decision-making procedures. Special Measures which are to be taken in the absence of strategy papers or multiannual indicative programmes are prepared by DG DEVCO in agreement with the EEAS.

DG DEVCO is responsible for the implementation.

* * *

Annex to Q3.a

Country	Reference	RO Accepted Amount	Description	Description
Albania	SCR.REC.2013.003406	428,22	Error	Expenditure not covered by legal base
Albania	SCR.REC.2013.026186	2.938,38	Error	Expenditure not covered by legal base
Albania	SCR.REC.2013.001435	13.197,03	Irregularity	Missing Documents,Incomplete Documents,Expenditure not covered by legal base
Albania	SCR.REC.2013.002138	43.163,40	Irregularity	Missing Documents,Incomplete Documents
Albania	SI2.438797	4.369,99	None	
Albania	SCR.REC.2013.008694	16.064,00	None	
Albania	SCR.REC.2013.001444	23.233,92	None	
Albania	SCR.REC.2013.028259	44.373,46	None	
Albania	SCR.REC.2013.024026	48.187,20	None	
Albania	SCR.REC.2013.023091	96.491,99	None	
Albania	SCR.REC.2013.004356	211.201,69	None	
Bosnia and Herzegovina	SCR.REC.2013.013821	277,60	Irregularity	Recoverable VAT , interest received not correctly reflected
Bosnia and Herzegovina	SCR.REC.2013.026333	655,00	Irregularity	Expenditure not covered by legal base
Bosnia and Herzegovina	SCR.REC.2013.007397	682,63	Irregularity	Action not implemented
Bosnia and Herzegovina	SCR.REC.2013.018323	1.506,43	Irregularity	Missing Documents,Incomplete Documents,Deadline not respected
Bosnia and Herzegovina	SCR.REC.2013.007634	4.941,03	Irregularity	Advances not correctly reflected
Bosnia and Herzegovina	SCR.REC.2013.007408	11.435,31	Irregularity	Action not implemented
Bosnia and Herzegovina	SCR.REC.2013.025827	12.517,59	Irregularity	Expenditure not covered by legal base
Bosnia and Herzegovina	SCR.REC.2013.007655	869,66	None	
Bosnia and Herzegovina	SCR.REC.2013.003489	1.023,69	None	
Bosnia and Herzegovina	SCR.REC.2013.002025	7.000,60	None	
Bosnia and Herzegovina	SCR.REC.2013.027163	7.672,81	None	
Bosnia and Herzegovina	SCR.REC.2013.020280	11.961,89	None	
Bosnia and Herzegovina	SCR.REC.2013.002872	13.496,30	None	
Bosnia and Herzegovina	SCR.REC.2013.010749	39.800,00	None	
Bosnia and Herzegovina	SCR.REC.2013.009791	143.534,00	None	
Bosnia and Herzegovina	SCR.REC.2013.019130	471.534,40	None	
Bulgaria	SCR.REC.2013.001815	3.281,39	Irregularity	Missing Documents
Bulgaria	SCR.REC.2013.007147	5.555,00	Irregularity	Falsified documents,Action not in accordance with the rules
Bulgaria	SCR.REC.2013.014099	9.772,36	Irregularity	Action not in accordance with the rules,Action not implemented
Bulgaria	SCR.REC.2012.036336	9.998,00	Irregularity	Public procurement procedures not respected,Action not implemented
Bulgaria	SCR.REC.2013.017551	17.981,32	Irregularity	Incomplete Documents
Bulgaria	SCR.REC.2013.001403	87.420,03	Irregularity	Quality of action inadequate,Action not in accordance with the rules,Action not implemented
Bulgaria	SCR.REC.2013.002190	120.854,60	Irregularity	Action not in accordance with the rules,Action not implemented
Bulgaria	SCR.REC.2013.033136	169.628,56	Irregularity	Quality of action inadequate,Action not in accordance with the rules,Action not implemented
Bulgaria	SCR.REC.2013.033038	157,92	None	

Bulgaria	SCR.REC.2013.019236	12.194,65	None	
Croatia	SCR.REC.2013.008821	11.422,95	None	
Croatia	SCR.REC.2013.008900	11.998,00	None	
Croatia	SCR.REC.2013.009113	12.663,60	None	
Croatia	SCR.REC.2013.008807	32.914,20	None	
Croatia	SCR.REC.2013.008901	36.900,00	None	
Croatia	SCR.REC.2013.005959	48.449,21	None	
Croatia	SCR.REC.2013.008907	367.230,65	None	
Croatia	SCR.REC.2013.008899	2.176.149,19	None	
Croatia	SCR.REC.2013.008810	3.308.643,92	None	
Croatia	SCR.REC.2013.008816	4.320.787,42	None	
Cyprus	SCR.REC.2013.028118	508,73	None	
Cyprus	SCR.REC.2013.015666	779,35	None	
Cyprus	SCR.REC.2013.000594	1.000,00	None	
Cyprus	SCR.REC.2013.000594	2.191,67	None	
Cyprus	SCR.REC.2013.027211	4.019,09	None	
Cyprus	SCR.REC.2013.027211	4.400,14	None	
Cyprus	SCR.REC.2013.015676	5.520,00	None	
Cyprus	SCR.REC.2013.015666	7.039,52	None	
Cyprus	SCR.REC.2013.015971	10.490,00	None	
Cyprus	SCR.REC.2013.028247	24.594,78	None	
Cyprus	SCR.REC.2013.028247	76.841,98	None	
Czech Republic	SCR.REC.2013.013872	30.657,12	Irregularity	Lack of necessary co-financing
Estonia	SCR.REC.2013.003444	86.151,58	Irregularity	Expenditure not covered by legal base
Hungary	SCR.REC.2013.003887	55.863,03	None	
Kosovo	SCR.REC.2013.025438	2.666,34	Irregularity	Action not implemented
Kosovo	SCR.REC.2013.032692	250.184,69	Irregularity	Action not in accordance with the rules,Action not implemented
Kosovo	SCR.REC.2013.015014	2.001,62	None	
Kosovo	SCR.REC.2013.011291	12.686,22	None	
Kosovo	SCR.REC.2013.013376	25.102,33	None	
Kosovo	SCR.REC.2013.029181	232.676,26	None	
Kosovo	SCR.REC.2013.005923	832.493,00	None	
Kosovo	SI2.435229	1.500.000,00	None	
Kosovo	OF/2011/1055	99.273,00	OLAF Notified	
Kosovo	OF/2011/1055	169.023,00	OLAF Notified	
Latvia	SCR.REC.2013.027920	471.745,75	Irregularity	Lack of necessary co-financing,Recoverable VAT, interest received not correctly reflected
Lithuania	OF/2006/0599	2.189,05	OLAF Notified	
Malta	SCR.REC.2013.001791	23.076,00	Irregularity	Quality of action inadequate,Action not implemented
Montenegro	SCR.REC.2012.034897	608,00	Irregularity	Expenditure declared not related to the action
Montenegro	SCR.REC.2012.032829	95.704,86	Irregularity	Action not in accordance with the rules

Montenegro	SCR.REC.2013.029743	120.236,75	Irregularity	Action not implemented
Montenegro	SCR.REC.2013.022433	349.212,06	Irregularity	Action not implemented
Montenegro	SCR.REC.2013.028113	526,35	None	
Montenegro	SCR.REC.2013.028459	6.597,21	None	
Montenegro	SCR.REC.2013.031364	28.917,39	None	
Montenegro	SCR.REC.2013.032002	70.730,38	None	
Poland	SCR.REC.2013.031820	14.169,53	Error	Recoverable VAT, interest received not correctly reflected
Poland	SCR.REC.2013.013504	19.020,33	Irregularity	Expenditure not covered by legal base
Poland	SCR.REC.2013.013507	77.389,96	Irregularity	Expenditure not covered by legal base
Poland	SCR.REC.2013.013509	142.032,01	Irregularity	Expenditure not covered by legal base
Poland	SI2.438803	22.904,52	None	
Region - CARDS	SCR.REC.2013.032922	15.606,87	None	
Region - IPA	SCR.REC.2013.029356	510,25	Error	Expenditure declared not related to the action
Region - IPA	SCR.REC.2013.029392	1.802,22	Error	Expenditure not covered by legal base
Region - IPA	SCR.REC.2013.021654	843,20	None	
Region - IPA	SCR.REC.2013.010190	1.245,23	None	
Region - IPA	SI2.438746	1.551,42	None	
Region - IPA	SCR.REC.2013.021654	2.596,27	None	
Region - IPA	SCR.REC.2013.013552	4.044,79	None	
Region - IPA	SCR.REC.2013.023005	4.446,03	None	
Region - IPA	SCR.REC.2013.006447	4.800,00	None	
Region - IPA	SCR.REC.2013.010124	10.158,70	None	
Region - IPA	SCR.REC.2013.021773	14.427,70	None	
Region - IPA	SCR.REC.2013.019942	14.798,04	None	
Region - IPA	SCR.REC.2013.026932	15.523,70	None	
Region - IPA	SCR.REC.2013.025662	16.386,17	None	
Region - IPA	SCR.REC.2013.017508	18.409,00	None	
Region - IPA	SCR.REC.2013.010203	19.987,00	None	
Region - IPA	SCR.REC.2013.013792	24.841,96	None	
Region - IPA	SCR.REC.2012.022655	31.175,07	None	
Region - IPA	SCR.REC.2012.023554	211.093,44	None	
Region - PHARE	SCR.REC.2013.023745	6.000,00	Irregularity	Missing Documents,Incomplete Documents
Region - PHARE	SCR.REC.2012.031859	33.016,84	None	
Region - PRINCE	SCR.REC.2013.002951	10.253,20	Irregularity	Expenditure not covered by legal base
Romania	SCR.REC.2013.029545	0,01	Irregularity	Action not in accordance with the rules,Lack of necessary co-financing,Expenditure declared not related to the action,Expenditure not covered by legal base
Romania	SCR.REC.2013.015818	17.048,49	Irregularity	Public procurement procedures not respected,Action not in accordance with the rules,Expenditure not covered by legal base
Romania	SCR.REC.2013.022507	27.244,94	Irregularity	Expenditure declared not related to the action,Expenditure not covered by legal base

Romania	SCR.REC.2013.007273	41.674,72	Irregularity	Incomplete Documents,Action not in accordance with the rules,Expenditure not covered by legal base
Romania	SCR.REC.2013.019828	42.141,78	Irregularity	Falsified documents
Romania	SCR.REC.2013.027832	80.139,00	Irregularity	Missing Documents,Incomplete Documents,Lack of necessary co-financing,Expenditure declared not related to the action,Expenditure not covered by legal base
Romania	SCR.REC.2013.015853	180.434,04	Irregularity	Action not in accordance with the rules,Expenditure not covered by legal base
Romania	SCR.REC.2013.019812	378.656,32	Irregularity	Action not in accordance with the rules
Romania	SCR.REC.2013.029545	658.582,93	Irregularity	Action not in accordance with the rules,Lack of necessary co-financing,Expenditure declared not related to the action,Expenditure not covered by legal base
Romania	SCR.REC.2013.029941	1.073.063,38	Irregularity	Action not implemented,Lack of necessary co-financing
Romania	SCR.REC.2013.024448	108,12	None	
Romania	SCR.REC.2013.020292	562,82	None	
Romania	SCR.REC.2013.018955	713,97	None	
Romania	SCR.REC.2013.019354	937,39	None	
Romania	SCR.REC.2013.029941	2.530,80	None	
Romania	SCR.REC.2013.015835	3.177,57	None	
Romania	SCR.REC.2013.022593	3.204,83	None	
Romania	SCR.REC.2013.015855	3.559,38	None	
Romania	SCR.REC.2013.022507	6.492,61	None	
Romania	SCR.REC.2013.024827	8.007,00	None	
Romania	SCR.REC.2013.019828	157.592,69	None	
Romania	SCR.REC.2013.001438	346.583,38	None	
Romania	SCR.REC.2013.000996	2.790.546,75	None	
Romania	SCR.REC.2013.005323	11.585.162,90	None	
Romania	SCR.REC.2013.005336	12.922.208,65	None	
Serbia	SCR.REC.2013.026221	961,83	Error	Quality of action inadequate,Public procurement procedures not respected,Recoverable VAT, interest received not correctly reflected
Serbia	SCR.REC.2013.027656	1.350,00	Error	Expenditure not covered by legal base,Incorrect rates used in calculating the claim
Serbia	SCR.REC.2013.003019	2.355,50	Error	Advances not correctly reflected
Serbia	SCR.REC.2013.003428	4.780,00	Error	Incomplete Documents,Incorrect rates used in calculating the claim
Serbia	SCR.REC.2013.011401	4.847,57	Error	Missing Documents,Incomplete Documents
Serbia	SCR.REC.2013.031250	6.569,07	Error	Incorrect rates used in calculating the claim
Serbia	SCR.REC.2013.010317	11.279,20	Error	Deadline not respected,Action not implemented
Serbia	SCR.REC.2013.012620	13.600,00	Error	Deadline not respected,Action not in accordance with the rules,Action not implemented
Serbia	SCR.REC.2013.003051	18.716,42	Error	Quality of action inadequate,Deadline not respected
Serbia	SCR.REC.2013.025999	25.086,95	Error	Public procurement procedures not respected

Serbia	SI2.429552	27.058,22	Error	Advances not correctly reflected
Serbia	SCR.REC.2013.004815	218,00	Irregularity	Incorrect rates used in calculating the claim
Serbia	SCR.REC.2013.007756	1.558,62	Irregularity	Expenditure not covered by legal base,Recoverable VAT, interest received not correctly reflected
Serbia	SCR.REC.2013.012697	4.908,50	Irregularity	Expenditure not covered by legal base,Advances not correctly reflected
Serbia	SCR.REC.2012.031354	32.359,11	Irregularity	Expenditure not covered by legal base,Advances not correctly reflected
Serbia	SCR.REC.2013.015900	67.675,20	Irregularity	Deadline not respected,Action not in accordance with the rules,Action not implemented
Serbia	SCR.REC.2013.015826	327,45	None	
Serbia	SCR.REC.2013.018809	1.610,05	None	
Serbia	SCR.REC.2013.005015	14.550,85	None	
Serbia	SCR.REC.2013.008366	16.661,19	None	
Serbia	SCR.REC.2013.022008	20.363,62	None	
Serbia	SCR.REC.2013.006249	24.661,05	None	
Serbia	SCR.REC.2013.017912	39.661,55	None	
Serbia	SCR.REC.2013.031027	56.398,45	None	
Serbia	SCR.REC.2013.005967	65.178,55	None	
Serbia	SCR.REC.2013.032681	68.899,00	None	
Serbia	SCR.REC.2013.002085	168.820,53	None	
Serbia	SCR.REC.2013.005363	344.328,00	None	
Serbia	SCR.REC.2013.028762	407.376,14	None	
Serbia	SCR.REC.2013.032622	413.397,00	None	
Slovakia	SCR.REC.2013.016146	3.560,40	Irregularity	Expenditure declared not related to the action
Slovakia	SCR.REC.2013.017310	9.204,80	Irregularity	Quality of action inadequate
Slovakia	SCR.REC.2013.017394	76,53	None	
Turkey	SI2.433876	248.604,00	None	
Turkey	SCR.REC.2013.013425	258.772,68	None	
Turkey	SI2.433829	385.707,80	None	
		50.443.160,19		