



Management & control; and management verifications

### Useful guidance documents and regulations

#### **MANAGEMENT AND CONTROL SYSTEMS**

COMMISSION IMPLEMENTING REGULATION (EU) No 821/2014 on transfer and management of programme contributions, the reporting on financial instruments, technical characteristics of information and communication measures for operations and the system to record and store data

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0821&from=EN>

Management and control systems – Implementing Act

[http://ec.europa.eu/regional\\_policy/what/future/pdf/preparation/1\\_fiche17a\\_ia\\_management\\_control\\_systems\\_2013\\_07\\_16.pdf](http://ec.europa.eu/regional_policy/what/future/pdf/preparation/1_fiche17a_ia_management_control_systems_2013_07_16.pdf)

Implementing act on Information and Communication

[http://ec.europa.eu/regional\\_policy/what/future/pdf/preparation/03102013\\_fiche\\_14\\_information\\_communication.pdf](http://ec.europa.eu/regional_policy/what/future/pdf/preparation/03102013_fiche_14_information_communication.pdf)

Ensuring the visibility of cohesion policy:

Information and communication rules 2014-2020

[http://ec.europa.eu/regional\\_policy/sources/docgener/informat/2014/visibility\\_en.pdf](http://ec.europa.eu/regional_policy/sources/docgener/informat/2014/visibility_en.pdf)

Guidance on implementing e-cohesion

[http://ec.europa.eu/regional\\_policy/sources/docgener/informat/2014/implementation\\_ecohesion.pdf](http://ec.europa.eu/regional_policy/sources/docgener/informat/2014/implementation_ecohesion.pdf)

#### **ANNUAL ASSURANCE AND IRREGULARITIES**

Analysis of errors in cohesion policy for the years 2006-2009 actions taken by the commission and the way forward

[http://ec.europa.eu/regional\\_policy/sources/docoffic/working/doc/errors\\_analysis\\_2011\\_en.pdf](http://ec.europa.eu/regional_policy/sources/docoffic/working/doc/errors_analysis_2011_en.pdf)

Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures

[http://ec.europa.eu/regional\\_policy/sources/docgener/informat/2014/guidance\\_fraud\\_risk\\_assessment.pdf](http://ec.europa.eu/regional_policy/sources/docgener/informat/2014/guidance_fraud_risk_assessment.pdf)

Assessment of exposure to specific fraud risks - selection of applicants by managing authorities. How to use the self-assessment tool

[http://ec.europa.eu/regional\\_policy/sources/docgener/informat/2014/guidance\\_fraud\\_risk\\_assessment\\_annex1.pdf](http://ec.europa.eu/regional_policy/sources/docgener/informat/2014/guidance_fraud_risk_assessment_annex1.pdf)



## Management & control; and management verifications

### **PUBLIC PROCUREMENT AND STRUCTURAL FUNDS**

Public Procurement - Guidance for Practitioners on the avoidance of common errors in ESI Funded projects

Directive 2014/24/EU on public procurement

[http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\\_.2014.094.01.0065.01.ENG](http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2014.094.01.0065.01.ENG)

Commission decision on the setting out and approval of the guidelines for determining financial corrections to be made by the Commission to expenditure financed by the Union under shared management, for non-compliance with the rules on public procurement, 19 December 2013

[http://ec.europa.eu/regional\\_policy/sources/docoffic/cocof/2013/cocof\\_13\\_9527\\_en.pdf](http://ec.europa.eu/regional_policy/sources/docoffic/cocof/2013/cocof_13_9527_en.pdf)

### **FINANCIAL MANAGEMENT**

Common Provisions Regulation (REGULATION (EU) No 1303/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 17 December 2013): Articles 76-86

Guidance on sampling methods for audit authorities

[http://admin.interact-eu.net/downloads/7847/COCOF\\_Guidelines\\_on\\_Sampling\\_revised\\_11\\_04\\_2013.pdf](http://admin.interact-eu.net/downloads/7847/COCOF_Guidelines_on_Sampling_revised_11_04_2013.pdf)

### **BUDGETS AND TARGETS FOR THE PERFORMANCE FRAMEWORK**

Articles 20-22 and Annex II EU Common Provision Regulation 1303/2013  
Articles 4-7 EU Implementing Regulation 215/2014 Determine milestones and targets

Annex 1 EU Implementing regulation 288/2014 Template OP  
Articles 2-3 Delegated Regulation 480/2014 Financial corrections

**Guidance** Fiche Performance Framework and reserve:

[http://ec.europa.eu/regional\\_policy/sources/docgener/evaluation/pdf/guidance\\_performance\\_framework.pdf](http://ec.europa.eu/regional_policy/sources/docgener/evaluation/pdf/guidance_performance_framework.pdf)

Implementing act on the arrangements to ensure a consistent for determining milestones and targets in the performance framework for each priority and for assessing the attainment of the milestones and targets

[http://ec.europa.eu/regional\\_policy/what/future/pdf/preparation/fiche\\_24a\\_ia\\_performance\\_framework\\_v2.pdf](http://ec.europa.eu/regional_policy/what/future/pdf/preparation/fiche_24a_ia_performance_framework_v2.pdf)

Implementing act on the model for progress report

[http://ec.europa.eu/regional\\_policy/what/future/pdf/preparation/fiche23\\_progress%20report\\_implementing\\_act\\_v2.pdf](http://ec.europa.eu/regional_policy/what/future/pdf/preparation/fiche23_progress%20report_implementing_act_v2.pdf)



## Management & control; and management verifications

### REVENUE GENERATING PROJECTS

CPR, Articles 60/61

CPR, ANNEX V Definition of flat-rates for net-revenue generating projects

Implementation Guidance 2014 -2020. Operations generating net revenues  
[http://ec.europa.eu/regional\\_policy/sources/docgener/informat/2014/implementation\\_operations\\_net\\_revenues.pdf](http://ec.europa.eu/regional_policy/sources/docgener/informat/2014/implementation_operations_net_revenues.pdf)

Guidance note to the COCOF on amendment to major projects decision and its impact on the exceptions to the automatic decommitment

[http://ec.europa.eu/regional\\_policy/information/search/detail.cfm?LAN=EN&lang=en&id=360](http://ec.europa.eu/regional_policy/information/search/detail.cfm?LAN=EN&lang=en&id=360)

### ELIGIBILITY OF EXPENDITURE

CPR, Articles 65-70

### SIMPLIFIED COST OPTIONS

CPR, Article 67

## GENERAL OVERVIEW DOCUMENTS

Legal texts

Guidance documents on European Structural and Investment Funds 2014-2020, DG Regio

[http://ec.europa.eu/regional\\_policy/information/guidelines/index\\_en.cfm#4](http://ec.europa.eu/regional_policy/information/guidelines/index_en.cfm#4)

Overview of relevant studies on DG Regio INFOREGIO website:

[http://ec.europa.eu/regional\\_policy/information/studies/index\\_en.cfm](http://ec.europa.eu/regional_policy/information/studies/index_en.cfm)

General guides and overview documents:

[http://ec.europa.eu/regional\\_policy/sources/docgener/informat/2014/simplification\\_en.pdf](http://ec.europa.eu/regional_policy/sources/docgener/informat/2014/simplification_en.pdf)

## REGULATIONS OF EUROPEAN STRUCTURAL AND INVESTMENT FUNDS (ESIF)

- **Common provision regulation** for the five funds (ERDF, ESF, CF, EAFRD, EMFF):  
Regulation (EU) No **1303/2013** of 17 December 2013  
<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1303&from=EN>
- The **European Regional Development Fund** (ERDF) Regulation. No 1301/2013.
- The **Cohesion Fund** (CF) Regulation (EU) 1300/2013
- The **European Social Fund** (ESF) Regulation (including Youth Employment Initiative (YEI)):  
Regulation (EU) No 1304/2013
- The **European Territorial Cooperation** (ETC) 1299/2013
- The **European Grouping of Territorial Cooperation** (EGTC) 1302/2013
- The **European Agricultural Fund for Rural Development** (EAFRD) 1305/2013