
Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/456/EC). (See end of Document for details)

Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/456/EC)

PART I

INTRODUCTION

CHAPTER I

Subject and definitions

Article 1	Subject matter
Article 2	Definitions

PART II

PROVISIONS COMMON TO THE FOUR FUNDS

CHAPTER 1

Designated authorities

Article 3	Common authorities
Article 4	Delegated authority
Article 5	Outsourcing of tasks

CHAPTER 2

Management and control systems

Article 6	Manual of procedures
Article 7	Implementation of the Fund by the responsible authority
Article 8	Conditions under which the responsible authority acts as executing body
Article 9	Selection and award procedure when the responsible authority acts as awarding body
Article 10	Grant agreements with final beneficiaries when the responsible authority acts as awarding body
Article 11	Implementation contracts

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish versions of this document are authentic. Check the applicable version of Document for details)

Article 13	Technical assistance
Article 14	Technical assistance expenditure in the case of a common authority
Article 15	Verifications by the responsible authority
Article 16	Audit trail
Article 17	Audits of systems and audits of projects
Article 18	Verifications by the certifying authority

CHAPTER 3

Information to be provided regarding use of the Fund

Article 19	Principle of proportionality
Article 20	Description of management and control systems
Article 21	Revision of the description of management and control systems
Article 22	Programming documents
Article 23	Revision of financial breakdown in annual programmes
Article 24	Progress and final reports on implementation of annual programmes and requests for payments
Article 25	Documents established by the audit authority
Article 26	Documents established by the certifying authority

CHAPTER 4

Reporting irregularities

Article 27	Initial reporting — derogations
Article 28	Reporting of follow-up — Non-recovery
Article 29	Contacts with Member States
Article 30	Use of information

CHAPTER 5

Information and publicity

Article 31	Information for potential final beneficiaries
Article 32	Information for final beneficiaries
Article 33	Responsibilities of the responsible authority relating to information and publicity for the general public
Article 34	Responsibilities of final beneficiaries relating to information and publicity for the general public
Article 35	Technical characteristics of information and publicity for the operation

CHAPTER 6

Personal data

Article 36	Protection of personal data
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Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/456/EC). (See end of Document for details)

Electronic exchange of documents

- Article 37 Electronic exchange of documents
Article 38 Computer system for the exchange of documents

PART III

PROVISIONS SPECIFIC TO THE EXTERNAL BORDERS FUND

CHAPTER 1

Eligibility rules

- Article 39 Eligibility rules

CHAPTER 2

Special Transit Scheme

- Article 40 Support for the implementation of the Special Transit Scheme

PART IV

FINAL PROVISIONS

- Article 41 Addressees

ANNEXES

ANNEX I

MODEL DESCRIPTION OF MANAGEMENT AND CONTROL SYSTEMS

initial version revised version (number, date dd/mm/year)

following dialogue with...

MEMBER STATE:

FUND(S):

MAIN CONTACT POINT:

THE INFORMATION PROVIDED DESCRIBES THE

SITUATION ON:

Guidance for sections 2-4

First part of each table

The description of the processes should include the tasks to...

Second part of each table

The checklist should be completed by indicating whether each target...

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian and Spanish versions are authentic. For details see the document for details)

should...

1. IDENTIFICATION OF THE DESIGNATED AUTHORITIES
 - 1.1. General information on the designated authorities
 - 1.1.1. Short description of the choices made on the designation of...
 - 1.1.2. Indication of whether these management and control systems are operational...
 - 1.1.3. Indication of whether these management and control systems have been...
 - 1.2. Organisation chart(s) of the entire body(-ies) within which the designated...
 - 1.3. Responsible authority
 - 1.3.1. The date and form of the formal designation of the...
 - 1.3.2. Legal status of the responsible authority
 - 1.3.3. Specification of the functions carried out directly by the responsible...
 - 1.3.4. Organisation chart and specification of the functions of the units...
 - 1.3.5. Information whether the responsible authority can also act as executing...
 - 1.3.6. If the responsible authority is the same for more than...
 - 1.4. The delegated authority(ies)
 - 1.4.1. The reasons for establishing any delegated authority
 - 1.4.2. The date and form of the formal designation of the...
 - 1.4.3. Legal status of the delegated authority(ies)
 - 1.4.4. Specification of the functions carried out directly by the delegated...
 - 1.4.5. Organisation chart and specification of the functions of the units...
 - 1.4.6. Information whether delegated authority(ies) can also act as executing body...
 - 1.4.7. If the delegated authority(ies) is (are) the same for more...
 - 1.5. Certifying authority
 - 1.5.1. The date and form of the formal designation of the...
 - 1.5.2. Legal status of the certifying authority
 - 1.5.3. Specification of the functions carried out directly by the certifying...
 - 1.5.4. Organisation chart and specification of the functions of the units...
 - 1.5.5. If the certifying authority is the same for more than...
 - 1.6. Audit authority
 - 1.6.1. The date and form of the formal designation of the...
 - 1.6.2. Legal status of the audit authority
 - 1.6.3. Specification of the functions carried out directly by the audit...
 - 1.6.4. Organisation chart and specification of the functions of the units...
 - 1.6.5. Staff qualifications for the audit authority and (if applicable and/or...
 - 1.6.6. If the audit authority is the same for more than...
 - 1.6.7. If a responsible authority can also act as executing body...
2. FUNCTIONING OF DESIGNATED AUTHORITIES
3. OPERATIONAL AND FINANCIAL PROCESSES
4. INFORMATION MANAGEMENT
5. APPROVAL OF THE DESCRIPTION OF THE MANAGEMENT AND CONTROL SYSTEMS...

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (ANNEX I 2008/456/EC). (See end of Document for details)

MODEL MULTIANNUAL PROGRAMME

Initial version Revised version (number, date dd/mm/year)
following dialogue with...
MEMBER STATE:
FUND:
RESPONSIBLE AUTHORITY:
PERIOD COVERED:

1. SITUATION IN THE MEMBER STATE
 - 1.1. The national situation and the migratory flows affecting it
 - 1.2. The measures undertaken by the Member State so far
 - 1.3. The total national resources allocated
2. ANALYSIS OF REQUIREMENTS IN THE MEMBER STATE
 - 2.1. The requirements in the Member State in relation to the...
 - 2.2. The operational objectives of the Member State designed to meet...
3. STRATEGY TO ACHIEVE THE OBJECTIVES
 - 3.1. Priority 1
 - 3.2. Priority 2
 - 3.3. Etc.
4. COMPATIBILITY WITH OTHER INSTRUMENTS
 - 4.1. Priority 1
 - 4.2. Priority 2
 - 4.3. Etc.
5. FRAMEWORK FOR IMPLEMENTATION OF THE STRATEGY
 - 5.1. The publication of the programme
 - 5.2. The approach chosen to implement the principle of partnership
6. INDICATIVE FINANCING PLAN
 - 6.1. Community Contribution
 - 6.1.1. Table
 - 6.1.2. Comments on the figures/trends
 - 6.2. Overall financing plan
 - 6.2.1. Table
 - 6.2.2. Comments on the figures/trends

ANNEX III

MODEL ANNUAL PROGRAMME

Initial version Revised version (number, date dd/mm/year)
following dialogue with...
MEMBER STATE:
FUND:
RESPONSIBLE AUTHORITY:
YEAR COVERED:

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/450/EC) (EC Directive for Funds)

1. GENERAL RULES FOR SELECTION OF PROJECTS TO BE FINANCED UNDER...
2.
3. ACTIONS TO BE SUPPORTED BY THE PROGRAMME UNDER THE PRIORITIES...
 - 3.1. Actions implementing priority 1
 - 3.2. Actions implementing priority 2
 - 3.3. Etc.
 1. Purpose and scope of the action
 2. Expected grant recipients
 3. Where appropriate, justification regarding project(s) implemented directly by the responsible...
 4. Expected quantified results and indicators to be used
 5. Visibility of EC funding
 6. Complementarity with similar actions financed by other EC instruments, if...
 7. Financial information
4. TECHNICAL ASSISTANCE
 - 4.1 Purpose of the technical assistance
 - 4.2
 - 4.3 Visibility of EC funding
5. DRAFT FINANCING PLAN

ANNEX IV

MODEL PROGRESS REPORT ON IMPLEMENTATION OF THE ANNUAL PROGRAMME

MEMBER STATE:
FUND:
RESPONSIBLE AUTHORITY:
YEAR COVERED:

- A. Technical report
 1. OPERATIONAL IMPLEMENTATION
 - 1.1. Time table for the implementation of the programme
 - 1.2. Description of the process concerning selection of projects (at the...
 - 1.3. Progress made in implementing the actions of the programme under...
 - 1.3.1 Actions implementing Priority 1
 - 1.3.2 Actions implementing Priority 2
 - 1.4. Use of technical assistance
 - 1.5. Problems encountered and measures taken
 2. FINANCIAL IMPLEMENTATION
 3. REPORTING ON IRREGULARITIES
- B. Request for the second pre-financing payment

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (ANNEX V (2008/456/EC)). (See end of Document for details)

MODEL FINAL REPORT ON IMPLEMENTATION OF THE ANNUAL PROGRAMME

MEMBER STATE:
FUND:
RESPONSIBLE AUTHORITY:
YEAR COVERED:

- A. Technical report
1. OPERATIONAL IMPLEMENTATION
 - 1.1. Time table on the implementation of the programme
 - 1.2. Update from the progress report on the description of the...
 - 1.3. The achievements in implementing the actions of the programme under...
 - 1.3.1. Actions implementing priority 1
 - 1.3.2. Actions implementing priority 2
 - 1.3.3. Etc.
 1. Purpose and scope of the action
 2. Changes from the programme as approved by the Commission (if...
 3. Monitoring activities undertaken during and after the implementation
 4. Actual results
 5. Assessment of the actual results in comparison to the targets...
 - 1.4. The results of the technical assistance
 - 1.5. Problems encountered and measures taken on the implementation of the...
 - 1.6. Procedures applied when the responsible authority implemented project(s) directly acting...
 - 1.7. Coherence and complementarity with other instruments
 - 1.8. Confirmation that no substantial changes to the Management and control...
 2. ASSESSMENT OF THE PROGRESS MADE IN IMPLEMENTING THE MULTIANNUAL PROGRAMME...
 3. MEASURES TAKEN TO PROVIDE INFORMATION ON THE PROGRAMME
 - 3.1. Measures taken to make the multiannual and annual programme public...
 - 3.2. Implementation of the visibility principle
 4. FINANCIAL IMPLEMENTATION
 - 4.1. List of all pending recoveries six months after the eligibility...
 - 4.2. List of recovery orders not included in the financial reports...
 5. REPORTING ON IRREGULARITIES
 6. ANNEXES
- B. Request for payment of the balance/Statement of reimbursement

ANNEX VI

MODEL AUDIT STRATEGY

MEMBER STATE:
FUND(S):
RESPONSIBLE AUTHORITY:

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/456/EC). (See end of Document for details)

1. **THE AUDIT UNIVERSE**
 - 1.1. Scope of the strategy (Funds covered)
 - 1.2. Period covered by the strategy
 - 1.3. Audit standards applied
2. **RISK ASSESSMENT**
 - 2.1. Risk identification and assessment
 - 2.2. Risk response and residual risk
3. **OBJECTIVES AND PRIORITIES**
 - 3.1. Objectives of the audits
 - 3.2. Priorities for the audits
4. **AUDIT APPROACH**
 - 4.1. System audits
 - 4.1.1. The responsible body/-ies for the audit work
 - 4.1.2. The authorities to be audited
 - 4.1.3. Horizontal issues to be covered by the system audits
 - 4.1.4. Indicative multiannual plan for system audits (if possible)
 - 4.2. Audits of projects
 - 4.2.1. The responsible body/-ies for the audit work
 - 4.2.2. Description of the sampling methodology
5. **AUDIT PLANS COVERING CALENDAR YEARS 2007 AND 2008**
 - 5.1. Year 2007
 - 5.2. Year 2008
 - Annex(es) to the audit strategy: Annual plans
 1. CHANGES TO THE AUDIT STRATEGY, WHERE APPLICABLE
 2. MAIN RESULTS OF AUDITS OF THE PREVIOUS YEAR
 3. AUDIT PLAN YEAR 20XX

ANNEX VII

MODEL REPORT BY THE AUDIT AUTHORITY

MEMBER STATE:

FUND:

RESPONSIBLE AUTHORITY:

ANNUAL PROGRAMME COVERED BY THE REPORT:

- A. Annual audit report
 1. GENERAL INFORMATION
 - 1.1. The bodies that have been involved in preparing the report...
 - 1.2. Identification and justification of major changes in the implementation of...
 - 1.3. Summary table of the results of the audits
 2. SYSTEMS AUDITS
 - 2.1. The bodies that carried out audits
 - 2.2. A summary list of the audits carried out
 - 2.3. The principal findings, recommendations and the conclusions drawn from the...
 - 2.4. Financial impact of the audit findings

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, Swedish, and Turkish versions are authentic). (See end of Document for details)

-
- 2.6. Indication whether any problems identified were considered to be systemic...
 - 2.7. Information on the follow-up of the audit recommendations
 3. AUDITS ON PROJECTS
 - 3.1. The bodies that carried out the audits
 - 3.2. A summary list of audits carried out and the percentage...
 - 3.3. The principal findings, recommendations and conclusions of the audits with...
 - 3.4. The conclusions drawn from the results of the audits with...
 - 3.5. Financial impact of the audit findings
 - 3.6. Additional work, where appropriate
 - 3.7. Information on the follow-up of audit recommendations
 - 3.8. Indication whether any problems identified were considered to be systemic...
 4. FOLLOW UP OF AUDIT ACTIVITY COVERED BY PREVIOUS REPORTS, IF...
 - 4.1. Information on the follow-up to previous system audit recommendations
 - 4.2. Information on results of audits of actions of a systemic...
- B. Opinion on the functioning of the management and control systems...
1. INTRODUCTION
 2. SCOPE OF THE EXAMINATION
 3. OPINION
 - Either (unqualified opinion)
 - Or (qualified opinion)
 - Or (adverse opinion)
- C. Validation of the payment request
1. INTRODUCTION
 2. SCOPE OF THE EXAMINATION
 3. OPINION
 - Either (unqualified opinion)
 - Or (qualified opinion)
 - Or (adverse opinion)

ANNEX VIII

MODEL CERTIFICATION FOR SECOND PRE-FINANCING

MEMBER STATE:

FUND:

CERTIFYING AUTHORITY:

ANNUAL PROGRAMME COVERED BY THE

CERTIFICATION:

I, the undersigned, [name of the person in charge]

representing the certifying authority designated for the [name of the...]

hereby certify that all expenditure included in the progress report...

[exact figure to two decimal places]

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic, see the accompanying text, for details)

I also certify that actions are progressing in pursuance with
the declaration of expenditure is accurate, results from reliable
accounting...
This declaration of expenditure is based on accounts
provisionally closed...
In accordance with Article 45 of the basic act, the supporting...

ANNEX IX

MODEL CERTIFICATION FOR FINAL PAYMENT

MEMBER STATE:

FUND:

CERTIFYING AUTHORITY:

ANNUAL PROGRAMME COVERED BY THE

CERTIFICATION:

I, the undersigned, [name of the person in charge]
representing the certifying authority designated for the [name of
the...

hereby certify that all expenditure included in the final report...

[exact figure to two decimal places]

I also certify that actions are progressing in pursuance with...

the declaration of expenditure is accurate, results from reliable
accounting...

This declaration of expenditure is based on accounts closed on...

In accordance with Article 45 of the basic act, the supporting...

ANNEX X

INSTRUCTIONS CONCERNING THE EMBLEM AND DEFINITION OF THE STANDARD COLOURS

Symbolic description

Heraldic description

Geometric description

Regulation colours

Four-colour process

Internet

Monochrome reproduction process

Reproduction on a coloured background

ANNEX XI

RULES ON THE ELIGIBILITY OF EXPENDITURE EXTERNAL BORDERS FUND

I. General Principles

I.1. Basic Principles

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic as regards the content for details)

-
2. In the case of multiannual actions within the meaning of...
 3. Projects supported by the Fund shall not be financed by...
 - I.2. Budget of a project
 - I.3. Income and Non-Profit Principle
 1. Projects supported by the Fund must be of a non-profit-making...
 2. Project income shall come from all financial contributions granted to...
 3. The Community contribution resulting from the application of the principle...
 - I.4. Eligibility Period
 1. Costs relating to a project must be incurred and the...
 2. An exception to the eligibility period provided for in paragraph...
 - I.5. Record of expenditure
 1. Expenditure shall correspond to payments made by the final beneficiary....
 2. As a rule, expenditure shall be justified by official invoices....
 3. Expenditure must be identifiable and verifiable. In particular,
 4. As necessary, the final beneficiaries are obliged to keep certified...
 5. The storage and processing of records provided for in paragraphs...
 - I.6. Territorial scope
 1. Expenditure for actions described in Articles 4 and 6 of...
 2. Partners in the project registered and established in third countries...
 - II. Categories of eligible costs (at project level)
 - II.1. Direct eligible costs
 - II.1.1. Staff costs
 1. The cost of staff assigned to the project, comprising actual...
 2. For international organisations, the eligible staff cost may include provisions...
 3. The corresponding staff costs of staff of public bodies are...
 4. Staff costs shall be detailed in the forward budget, indicating...
 - II.1.2. Travel and subsistence costs
 1. Travel and subsistence costs are eligible as direct costs for...
 2. Travel costs shall be eligible on the basis of the...
 3. Subsistence costs shall be eligible on the basis of real...
 - II.1.3. Equipment
 - II.1.3.1. General rules
 - II.1.3.2. Renting and leasing
 - II.1.3.3. Purchasing
 1. Costs pertaining to the acquisition of equipment (systems, operating equipment,...
 2. Alternatively, costs for the abovementioned equipment may be eligible on...
 - II.1.4. Real estate

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/456/EC). (See end of Document for details)

II.1.4.2. Purchase, construction or renovation

1. Where the acquisition of real estate is essential for implementation...
2. Expenses for renovation of real estate are eligible for co-financing...

II.1.4.3. Rental

II.1.5. Consumables, supplies and general services

II.1.6. Subcontracting

1. As a general rule, final beneficiaries must have the capacity...
2. Expenditure relating to the following subcontracts is not eligible for...
3. For all subcontracts, subcontractors shall undertake to provide all audit...

II.1.7. Costs deriving directly from the requirements linked to Union co-financing...

II.1.8. Expert fees

II.2. Indirect eligible costs

1. The eligible indirect costs for the action are those costs...
2. By way of derogation from point I.1.1(e) and point I.5,...
3. Organisations receiving an operating grant from the Union budget cannot...

III. Ineligible expenditure

IV. Technical assistance at the initiative of Member States

1. All the costs necessary for the implementation of the Fund...
2. This includes the following measures:
3. Activities linked to technical assistance must be performed and the...
4. Any procurement must be carried out in accordance with national...
5. Member States may implement technical assistance measures for this Fund...

V. Special Transit Scheme

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/456/EC). (See end of Document for details)

- (1) ~~OJ L 144, 6.6.2007, p. 22.~~
- (2) OJ L 281, 23.11.1995, p. 31. Directive as amended by Regulation (EC) No 1882/2003 (OJ L 284, 31.10.2003, p. 1).
- (3) OJ L 8, 12.1.2001, p. 1.
- (4) OJ L 99, 17.4.2003, p. 8.
- (5) OJ L 99, 17.4.2003, p. 15.
- (6) OJ L 131, 1.6.2000, p. 43.
- (7) OJ L 395, 31.12.2004, p. 70.
- (8) OJ L 64, 7.3.2002, p. 20.
- (9) OJ L 176, 10.7.1999, p. 36.
- (10) OJ L 176, 10.7.1999, p. 31.
- (11) OJ L 370, 17.12.2004, p. 78.

Changes to legislation:

There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Decision No 574/2007/EC of the European Parliament and of the Council establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 789) (Only the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/456/EC).