

Commission Decision of 5 March 2008 laying down rules for the implementation of Council Decision 2007/435/EC establishing the European Fund for the Integration of third-country nationals 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) 795) (Only the Bulgarian, Czech, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/457/EC)

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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...

If procedures are formalised, a reference to the document 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...

ANNEX II

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:

1. GENERAL RULES FOR SELECTION OF PROJECTS TO BE FINANCED UNDER...
2. CHANGES IN THE MANAGEMENT AND CONTROL SYSTEMS (if appropriate)
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. Expected quantified results
 - 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 organisation of the selection of projects and...
 - 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
 - 1.3.3. Etc.
 - 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

ANNEX V

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
 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 at 30 June of the...
 - 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:

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
 - 2.5. Additional work, where appropriate
 - 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 DECLARATION OF EXPENDITURE FOR THE 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]

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 41 of the basic act, the supporting...

ANNEX IX

MODEL DECLARATION OF EXPENDITURE FOR PAYMENT OF THE BALANCE

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 41 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 — INTEGRATION FUND

- I. General principles
 - I.1. Basic principles
 - 1. In accordance with the basic act, for it to be...
 - 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 abovementioned eligibility period is made for:...
 - 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. Where applicable, the final beneficiaries are obliged to keep certified...
 5. The storage and processing of such records must comply with...
- I.6. Territorial scope
1. Expenditure for actions described in Article 4 of the basic act...
 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
- II.1.1.1. General rules
1. Direct costs for staff are eligible only for persons that...
 2. Staff costs shall be detailed in the forward budget, indicating...
 3. The cost of staff assigned to the project, i.e. salaries...
- II.1.1.2. Specific conditions for staff costs of public bodies
- II.1.2. Travel and subsistence costs
1. Travel and subsistence costs are only eligible as direct costs...
 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
1. Costs pertaining to the acquisition of equipment (based on depreciation...
 2. Costs for day-to-day administrative equipment (such as printer, laptop, fax,...
 3. The choice between leasing, rental or purchase must always be...
- II.1.3.2. Renting and leasing
- II.1.3.3. Purchasing
1. Where equipment is purchased before or during the lifetime of...
 2. Equipment that was purchased before the lifetime of the project,...
 3. Purchase costs of equipment shall correspond to normal market costs...
 4. For individual items costing below EUR 1 000, the full purchase...
- II.1.4. Real estate
- II.1.4.1. General rules
- II.1.4.2. Rental
- II.1.4.3. Office space for the final beneficiary
- II.1.5. Consumables, supplies and general services
1. The costs of consumables, supplies and general services are eligible...
 2. However, office supplies as well as all kinds of small...
- II.1.6. Subcontracting
1. As a general rule, final beneficiaries must have the capacity...
 2. Expenditure relating to the following subcontracts is ineligible for co-financing...
 3. For all subcontracts, subcontractors shall undertake to provide all audit...

- II.1.7. Costs deriving directly from the requirements linked to EU co-financing...
 - II.1.8. Expert fees
 - II.2. Indirect eligible costs
 - 1. Indirect costs relate to categories of expenditure that are not...
 - 2. The percentage allocated to indirect costs shall cover the following...
- III. Ineligible expenditure
- IV. Costs covered by assigned income
 - 1. In duly substantiated cases, co-financing of the project as regards...
 - 2. Such contributions shall not exceed 50 % of the total contribution...
- V. Technical assistance at the initiative of member States
 - 1. At the initiative of each Member State, the following technical...
 - 2. Technical assistance may finance expenses incurred by any of the...
 - 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...

- (1) [OJ L 168, 28.6.2007, p. 18.](#)
- (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.](#)