



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT
Directorate H. Assurance and Audit
H.1 Competency centre for assurance and audit

CALL FOR TENDERS - AGRI/2017/H1/02

Framework Service Contract for the audit of Information Systems Security and IT applications of the Paying Agencies in the EU Member States and in IPARD II Beneficiary Countries

TENDER SPECIFICATIONS

1) Information on tendering

Contracting Authority

The Contracting Authority for this Framework Service Contract (referred to as "*Contract*") is the European Commission, represented for the purposes of the signature of this Contract by the Sub-delegated Authorising Officer and Head of Unit H.1 of the Directorate General for Agriculture and Rural Development (referred to as "DG AGRI").

Participation

Participation in this procurement procedure is open on equal terms to all natural and legal persons coming within the scope of the Treaties, as well as to international organisations.

It is also open to all natural and legal persons established in a third country which has a special agreement with the Union in the field of public procurement on the conditions laid down in that agreement. Where the plurilateral Agreement on Government Procurement¹ concluded within the World Trade Organisation applies, the participation to this procedure is also open to all natural and legal persons established in the countries that have ratified this Agreement, on the conditions it lays down.

Contractual conditions

The tenderer should bear in mind the provisions of the Contract which specifies the rights and obligations of the Contractor, particularly those on payments, performance of the Contract, confidentiality, and checks and audits.

Compliance with applicable law

The tender must comply with applicable environmental, social and labour law obligations established by Union law, national legislation, collective agreements or the international environmental, social and labour conventions listed in Annex X to Directive 2014/24/EU².

Joint tenders

A joint tender is a situation where a tender is submitted by a group of economic operators (natural or legal persons). Joint tenders may include subcontractors in addition to the members of the group.

In case of joint tender, all members of the group assume joint and several liability towards the Contracting Authority for the performance of the contract as a whole, i.e. both financial and operational liability. Nevertheless, tenderers

¹ See http://www.wto.org/english/tratop_e/gproc_e/gp_gpa_e.htm

² Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).

must designate one of the economic operators as a single point of contact (the leader) for the Contracting Authority for administrative and financial aspects as well as operational management of the contract.

After the award, the Contracting Authority will sign the contract either with all members of the group, or with the leader on behalf of all members of the group, authorised by the other members via powers of attorney.

Subcontracting

Subcontracting is permitted in the tender but the Contractor will retain full liability towards the Contracting Authority for performance of the Contract as a whole.

Tenderers are required to identify subcontractors whose share of the contract is above 20 % and whose capacity is necessary to fulfil the selection criteria.

During contract performance, the change of any subcontractor identified in the tender or additional subcontracting will be subject to prior written approval of the Contracting Authority.

Structure and content of the tender

The tenders must be presented as follows:

- Part A: Identification of the tenderer (see below)
- Part B: Non-exclusion (see point 4.2)
- Part C: Selection (see point 4.3)
- Part D: Technical offer

The technical offer must cover all aspects and tasks required in the technical specifications (see point 2) and provide all the information needed to apply the award criteria (see point 4.4). Offers deviating from the requirements or not covering all requirements may be rejected on the basis of non-compliance with the tender specifications and will not be evaluated.

- Part E: Financial offer (see Annex II)

The price for the tender must be quoted in euro. Tenderers from countries outside the euro zone have to quote their prices in euro. The price quoted may not be revised in line with exchange rate movements. It is for the tenderer to bear the risks or the benefits deriving from any variation.

Prices must be quoted free of all duties, taxes and other charges, including VAT, as the European Union is exempt from such charges under Articles 3 and 4 of the Protocol on the privileges and immunities of the European Union. The amount of VAT may be shown separately.

The quoted price must be a fixed amount which includes all charges (including travel and subsistence). Travel and subsistence expenses are not refundable separately.

Identification of the tenderer

The tender must include a cover letter signed by an authorised representative presenting the name of the tenderer (including all entities in case of joint tender) and identified subcontractors if applicable, and the name of the single contact point (leader) in relation to this procedure.

In case of joint tender, the cover letter must be signed either by an authorised representative for each member, or by the leader authorised by the other members with powers of attorney. The signed powers of attorney must be included in the tender as well. Subcontractors that are identified in the tender must provide a letter of intent signed by an authorised representative stating their willingness to provide the services presented in the tender and in line with the present tender specifications.

All tenderers (including all members of the group in case of joint tender) must provide a signed Legal Entity Form with its supporting evidence. The form is available on:

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm

Tenderers that are already registered in the Contracting Authority's accounting system (i.e. they have already been direct contractors) must provide the form but are not obliged to provide the supporting evidence.

The tenderer (or the leader in case of joint tender) must provide a Financial Identification Form with its supporting documents. Only one form per tender should be submitted. No form is needed for subcontractors and other members of the group in case of joint tender. The form is available on:
http://ec.europa.eu/budget/contracts_grants/info_contracts/index_en.cfm

The tenderer (and each member of the group in case of joint tender) must declare whether it is a Small or Medium Size Enterprise in accordance with Commission Recommendation 2003/361/EC. This information is used for statistical purposes only.

2) Technical Specifications

The purpose of the Contract is to make available an external audit capacity of high professional quality for DG AGRI to perform the following services:

- 1) Information Systems Security (ISS) audits in the Paying Agencies, and possibly Delegated Bodies and Coordinating Bodies, in the EU Member States and in IPARD II Beneficiary countries³ in the name of DG AGRI; and/or
- 2) Application audits (data integrity) in the Paying Agencies, and possibly Delegated Bodies and/or Coordinating Bodies, in the EU Member States only, in the name of DG AGRI.

³ The IPARD II Beneficiary countries for the purpose of this contract are: Albania, Bosnia-Herzegovina, the former Yugoslav Republic of Macedonia, Kosovo, Montenegro, Serbia, Turkey

2.1 Background of the services

The European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) form part of the European Union's general budget. Through these Funds, the Union finances agricultural support measures in the Member States.

Agricultural support schemes/measures are mostly based on a shared management system where both the Member States and the Commission share responsibilities. The legal framework is laid down in the Financial Regulation applicable to the general budget of the European Union as well as in Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the CAP. A full description of the expenditure financed, is given in Articles 4, 5 and 6 of that Regulation.

The management of the agricultural funds is principally based on IT solutions and is attributed to accredited Paying Agencies inside the EU Member States. In order to protect the financial interests of the EU, it is essential that the management and expenditure referred to above, is properly controlled. Under shared management, the national authorities are responsible to execute the necessary controls related to the claims and as such ensure correct payments. In case of irregular spending recoveries are to be instigated.

Among others, it falls under the responsibility of the Paying Agencies that the eligibility of aid applications/payment claims is checked prior to any payment and that all checks required by the sectorial regulations are carried out. However, certain tasks can be delegated to Delegated Bodies and/or third party service providers. Member States and the Paying Agencies are required to keep accurate and exhaustive accounts of their operations.

Furthermore, Certification Bodies are public or private legal entities which are appointed by the Member State to deliver an opinion, drawn up in accordance with internationally accepted auditing standards, on the completeness, accuracy and veracity of the annual accounts, on the proper functioning of the internal control system and on the legality and regularity of the underlying transactions.

The clearance of accounts procedure ensures that if the Member States do not carry out their work properly the necessary financial consequences are applied. This mechanism, operated by the Commission, includes an annual financial clearance of the accounts of each Paying Agency and a multi-annual conformity clearance covering the conformity of the transactions with EU rules. In this context, Member States are requested to transmit i.a. the underlying control and accounting data for the above purposes.

The audit work comprises financial clearance and conformity clearance. Both types of audits – implemented by DG AGRI Directorate H – Assurance and audit - may lead to financial corrections whereby expenditure which does not comply with the EU rules is disallowed and recovered from the Member States.

The financial and conformity clearance in relation to data integrity and information systems security is managed by Unit H.1 of DG AGRI. One of the missions of this Unit is to provide the Commission with reasonable assurance that the Paying Agencies' IT systems as well as provided electronic data are in conformity with EU rules and, where this is not the case, to exclude the expenditure concerned from EU financing so as to protect the EU's financial interests. Key legal references can be found in Annex III.

Through the agriculture and rural development policy area of the Instrument for Pre-accession Assistance (IPARD II) the Union finances agricultural support measures in Beneficiary countries.

The legal basis for IPARD II assistance is provided in Regulation (EU) No 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II), in Regulation

(EU) No 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action, on Commission Implementing Regulation (EU) No 447/2014 of 2 May 2014 on the specific rules for implementing Regulation (EU) No 231/2014 and on Framework Agreements and Sectoral Agreements signed with each Beneficiary Country⁴ on the basis of the above regulations.

For Beneficiary countries the prerequisite for their access to different sorts of pre-accession financial assistance is the demonstration of the presence of a sufficient administrative capacity enabling them for the management of those financial resources in accordance with the relevant EU legislation and Framework and Sectoral Agreements. The existence of such capacity is also an important milestone for measuring their readiness for EU membership.

2.2 Scope of the services

1) Information systems security (ISS) audits

The required services are ISS audits in relation to agricultural expenditure under shared management on behalf of and under instruction from DG AGRI.

The details of the accreditation criteria of the Paying Agencies are set out in Article 7 of Regulation (EU) No 1306/2013 and in the Annex of Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council. More specifically, point 3.(B) in Annex I of that Regulation sets out the requirements for the Paying Agencies' information systems security⁵.

The Contractor shall audit information systems security based on the standard chosen by the audited body. One of the following five standards can be selected:

- ISO 27001: code of practice for information security management systems;
- ISO/BSI 27001: code of practice for information security management systems for German Paying Agencies;
- ISO 27002: code of practice for information security management;
- Bundesamt für Sicherheit in der Informationstechnik: IT-Grundschutzhandbuch/IT Baseline Protection Manual (BSI);
- Information Systems Audit and Control Foundation: Control Objectives for Information and related Technology (COBIT).

⁴ As of the date of publication of this call for tender, Framework Agreements and Sectoral Agreements have been signed with the following Beneficiary Countries: Albania, the former Yugoslav Republic of Macedonia, Montenegro, Serbia and Turkey.

⁵ For Beneficiary Countries the accreditation criteria are called "Internal Control Framework" which is detailed in Annex B of the Framework Agreements and Annex 2 of the Sectoral Agreements signed with each Beneficiary Country.

The Contractor is expected to assess the compliance of the Paying Agency's information systems security with the standard the Paying Agency has chosen.

2) Application audits (data integrity)

The required services are applications audits on data integrity in relation to agricultural expenditure under shared management on behalf of and under instruction from DG AGRI.

According to Article 31 of Regulation (EU) No 908/2014 and Article 9 of Regulation (EU) No 809/2014. DG AGRI receives twice a year electronic data files from Member States for clearance, control and monitoring purposes of the expenditure under shared management:

By 15 July year N+1, Member States are submitting control data (CD)

- individual applicants data related to certain EAGF schemes and EAFRD measures (grouped by control data types) of the most recent claim year (claim year N starts on 1 JAN and ends on 31 DEC of year N; in principle this is one data record per beneficiary by Paying Agency, control data type and control data subtype if applicable;
- aggregated control statistics (CS) related to the control data types.

By 15 February year N+2, DG AGRI receives from Member States detailed accounting data (X-table data)

- individual beneficiary data related to all EAGF and EAFRD payments and receipts of the last closed financial year and related to already submitted individual control data and
- the annual declarations for the EAGF/EAFRD expenditure made under shared management.

All data files are to be transmitted in CSV format and are automatically uploaded to an ORACLE data base (CATS) at DG AGRI premises. Furthermore, data files undergo an automatic check during the transmission process. Data files containing errors are stopped before sending. DG AGRI is monitoring the upload processes and reconciling the data before it is made available for audit and statistical use.

The "control data/statistics" received from the Member States in the context of the CAP have become a corner stone of the Director General's Declaration of Assurance and his Annual Activity Report. Moreover, this data provides important information on the functioning of the national control systems to be taken into account in DG AGRI's conformity audits.

The "X-table data" received from the Member States enable DG AGRI auditors to prepare their enquiries and to understand the authorisation and payment processes within the framework of the European Agricultural Funds. They also constitute the underlying details of the annual accounts that are prepared and submitted by the Paying Agencies.

The two different data sets established at individual applicant/beneficiary level mainly concern the same expenditure, namely the individual control data with potential expenditure in respect of a specific claim year and scheme/measure as well as all payment details made within a financial year that are reported with the X-table data, e.g. for direct payment schemes the 'claim year' 2016 payments are made in 'financial year' 2017).

In order to benefit in full from the information available in both data sets, DG AGRI should be able to merge both files. One of the most important pre-requisites to combine two data files is the presence of a data element that can serve as a unique key. With regard to the two data sets, the beneficiary identification code and/or claim number usually serve as 'key' to perform the merging.

In respect of the provided data, when combining the needs of DG AGRI auditors with the management requirements for having the most accurate data available for its Annual Activity Report and the Declaration of Assurance, it is of

paramount importance to gain assurance that this data is reliable to support the DG AGRI clearance of accounts, its planning and management and that reporting is adequate and effective. In this context, the data quality of the Paying Agencies' control and X-table data and the Paying Agencies' ability to respect the deadlines set by DG AGRI are important elements under this contract.

The Contractor shall:

- determine the extent to which an appropriate management framework is in place to support EAGF and EAFRD data integrity,
- verify the data extraction of the control data (CD) out of the IT source system(s)/application(s) and to verify its completeness and correctness (including detailed analyses of a **sample of 30 claims**),
- verify the reconciliation between the calculated CS and the individual CD (**whole population**),
- verify the data extraction of the X-table data (XT) out of the IT source system(s)/application(s) and to verify its completeness and correctness (including detailed analyses of a sample of **30 claims**),
- verify if individual "XT data" and "CD data" are consistent and can be merged in order to obtain a full picture of beneficiaries' claimed and determined areas and/or animals, paid amounts as well as of the related controls (administrative and/or on-the-spot checks),

The Contractor is expected to assess if the quality of the data provided by the Paying Agencies is satisfactory and acceptable, i.e. the data can be used for audit and other monitoring, assessment or statistical purposes.

The application audits on data integrity will be carried out only in the EU Member States.

3) Implementation of the Contract

3.1. *Nature of the Contract*

The aim of this procurement procedure is to provide user departments with **multiple framework contracts in cascade**. The draft framework contract is provided as part of the procurement documents.

Tenderers' attention is drawn to the fact that the framework contract **does not constitute placement of an order** but is merely designed to set the legal, financial, technical and administrative terms governing relations between the contracting parties during the contract duration. Orders may be placed solely on the basis of specific contracts in accordance with the provisions of Annex III to the draft framework contract.

Signature of the framework contract does not commit the Commission to placing orders and does not give the contractors any exclusive rights regarding the services covered by the framework contract. In any case, the Commission reserves the right, at any time during the framework contract, to cease placing orders, without the contractors having the right to any compensation.

When a user department wishes to procure services under the framework contracts, it will act by placing an order in accordance with the provisions set out in Article I.4 of the draft framework contract.

3.2. *Location for performance of services*

The performance of the services will take place in the premises of the Paying Agency and/or the Delegated Body or the Coordination Body to be audited, the Paying Agency's IT service provider / data centre, the local office of the Contractor in the country where the audit takes place, as well as in the Co-ordination Office of the Project Co-ordinator.

3.3. Organisation of the work

DG AGRI will request the Contractor to perform either an ISS audit or an IT application audit (data integrity). The Contractor will not be required to perform two audits at the same time.

1. the Contractor shall audit the ISS of the Paying Agencies (including Delegated Bodies and national control bodies) of the EU Member States / Beneficiary Countries, in accordance with the provisions of respectively Annex I. 3(b) of Commission Delegated Regulation (EU) No 907/2014 and Annex B. 3(b) of the Framework Agreements and Annex 2, Specific complementary provisions to Section 3 of Annex B to the FWA, of the Sectoral Agreements signed with each Beneficiary Country. Each audit will concern a Paying Agency of a Member State/Beneficiary Country. There will be a separate Specific Contract for each audit.
2. The Contractor shall audit the IT applications (data integrity) of the Paying Agencies (including Delegated Bodies and national control bodies) of the EU Member States, relating to Article 31 of Regulation (EU) No 908/2014 and Article 9 of Regulation (EU) No 809/2014. Each audit will concern a Paying Agency of a Member State. There will be a Specific Contract for each audit.

The language of the audit will be the official language used in the Paying Agency audited in case of EU Member States and English in case of Beneficiary Countries. The Contractor will be required to allocate the adequate staff for performing the audit in the relevant language.

The audits are organised under the responsibility of DG AGRI, Unit H.1. The Head of Unit H.1 will be responsible for the management of the Contract.

For ISS audit the Contractor is required to carry out 5 days on-the-spot audit with two auditors (one working week) in the Paying Agency or delegated bodies or IT service providers' premises.

For IT application audit (data integrity) the Contractor is required to carry out at least 10 days on the spot audit with two auditors, including the kick-off and closing meetings. The closing meeting shall be organised in the premises of the Paying Agency no later than five weeks from the date of the kick-off meeting.

3.4. Tasks, methodology and profiles needed

For each specific contract, the Contractor is required to make available an audit team covering at least the following profiles and tasks:

Audit Coordinator:

- maintains all contacts with DG AGRI, the auditees and the auditing teams;
- transmits to DG AGRI all required reports as specified in the Framework Contract and the specific contract;
- transfers from DG AGRI to the auditing teams all the documents related to the auditing services to be carried out;
- implements desk reviews and/or on-the-spot audits according to detailed audit objectives, scope and methodology (including sample projects to be audited) and checklists (attached to each specific contract);
- instructs and monitors the auditing teams on the work to be carried out;
- ensures that the auditing teams are familiar with the financial provisions of the Contract, the operations to be audited and any particular methodologies and standard reporting formats to be used;
- ensures that the auditing teams have the qualifications and number of auditors necessary to perform the specific contract;
- is responsible for the Contractor's logistics and accommodation on-the-spot;
- clarifies and resolves as much as possible any problems that the auditing teams may encounter during an audit;

- (if necessary) requests a meeting with DG AGRI, to clarify any problems that have not been resolved;
- ensures that the timing of the audits is respected and informs DG AGRI without delay of possible problems with the audited operations/organisations (these problems could include, but are not limited to non-cooperation, inappropriate bookkeeping and elements of suspected financial irregularities, including possible fraud);
- collects all the reports from the auditing teams, reviews them to control the quality, the completeness and the consistency and thereafter sends them to DG AGRI;
- in the case of conflict with the audited organisation on the conclusion made by the auditors, shall at any time provide DG AGRI with all the elements to support and defend the conclusions reached.

Team leader:

- reports to the coordinator;
- performs the audit tasks in accordance with the specific contract;
- manages the audit team;
- reviews all working papers prepared by the auditors;
- identifies potential risk areas;
- analyses evidence gathered, deduces findings and recommendations;
- discusses findings and comes to agreement on recommendations with the audited body;
- drafts the audit report;
- ensures that the quality of such report is compliant with the guidelines provided by the audit coordinator.

Auditor:

- assists the team leader for all non-management tasks;
- works accordingly to the planning prepared by the team leader;
- follows best practices;
- interviews staff from the audited body, collects evidence and analyses it to detect deficient controls;
- drafts working papers.

3.5. Deliverables

For ISS audits:

- 1) A flash report with the main findings, three working days after the end of the on-the-spot mission (in English and in electronic format only). If applicable, the Member State's statement on the findings shall be reflected in this report.
- 2) An audit report, 15 working days after the end of the on-the-spot mission in English.

For IT application audits (data integrity):

- 1) A presentation of the main findings / issues, three working days before the closing meeting.
- 2) A flash report with the main findings, three working days after the closing meeting (in English and in electronic format only). If applicable, the Member State's statement on the findings shall be reflected in this report.
- 3) An audit report, 15 working days after the closing meeting in English.

Reporting requirements for **both ISS audits and IT application audits (data integrity)**

The Contractor shall assure that the software used is compatible with the Commission's standard software (MS Word for texts, MS Excel for tables, MS Power Point for presentations).

The audit report shall cover at least the following:

- an executive summary of maximum 1 page,
- description of the audit method and test(s) performed
- observations, findings and related risks
- recommendations (if applicable)

Moreover, all documents/files received from the Paying Agency and other third entities prior to, during and after the field work shall be clearly identified and listed in an annex to the audit report. This annex - referred to as "Audit Documentation" - shall also include details on all tests and substantive evidence, and a list of persons interviewed during the fieldwork. In this context, all audit documentation and/or sufficient evidence will be kept available by the Contractor for the possible clearance procedure.

3.6. *Audit steps*

The following audit phases are foreseen:

A. Preparation of the audit

For ISS audits and IT application audits (data integrity):

Before the mission, DG AGRI will send an announcement letter to the Paying Agency including a provisional agenda and request of information to be provided.

A specific contract will be signed in accordance with the provisions of the Framework Contract.

B. Performance of the audit

For ISS audits:

Each audit will start with a kick-off meeting. A closing meeting will be held at the end of the on-the-spot audit. The Contractor will present at the closing meeting its preliminary audit findings. For each of the observations and findings, a detailed description shall be provided together with the initial reaction where so expressed by the Member State. Findings arisen after the audit fieldwork, and therefore not communicated to the Member States during the closing meeting, will be clearly marked as such in the audit report.

Observing auditors from DG AGRI may accompany the audit team.

For IT application audits (data integrity):

Each audit will start with a kick-off meeting. A closing meeting shall be organised at the premises of the Paying Agency no later than five weeks from the date of the kick-off meeting.

Observing auditors from DG AGRI may accompany the audit team.

4) Evaluation and award

4.1. *Evaluation steps*

The evaluation is based solely on the information provided in the tender submitted. It involves the following:

- 1) Verification of non-exclusion of tenderers on the basis of the exclusion criteria
- 2) Selection of tenderers on the basis of selection criteria
- 3) Verification of compliance with the minimum requirements set out in these tender specifications
- 4) Evaluation of tenders on the basis of the award criteria

The contracting authority may reject abnormally low tenders, in particular if it established that the tenderer or a subcontractor does not comply with applicable obligations in the fields of environmental, social and labour law.

The tenders will be assessed in the order indicated above. Only tenders meeting the requirements of one step will pass on to the next step.

4.2 *Verification of non-exclusion*

All tenderers shall provide a declaration on their honour (see Annex I of this document), duly signed and dated by an authorised representative, stating that they are not in one of the situations of exclusion listed in that declaration.

In case of joint tender, each member of the group must provide a declaration on honour signed by an authorised representative.

In case of subcontracting, all subcontractors whose share of the contract is above 20 % and whose capacity is necessary to fulfil the selection criteria must provide a declaration on honour signed by an authorised representative.

The successful tenderers must provide the documents mentioned as supporting evidence in the declaration on honour before signature of the Contract and within a deadline given by DG AGRI. This requirement applies to all members of the group in case of joint tender and to all identified subcontractors.

The obligation to submit supporting evidence does not apply to international organisations.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit the documentary evidence if it has already been submitted for another procurement procedure and provided the documents were issued not more than one year before the date of their request by the contracting authority and are still valid at that date. In such cases, the tenderer must declare on its honour that the documentary evidence has already been provided in a previous procurement procedure, indicate the reference of the procedure and confirm that that there has been no change in its situation.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit a specific document if the contracting authority can access the document in question on a national database free of charge.

4.3 *Selection criteria*

Tenderers must prove their legal, regulatory, economic, financial, technical and professional capacity to carry out the work subject to this call for tender.

The tenderer may rely on the capacities of other entities, regardless of the legal nature of the links which it has with them. It must in that case prove to the Contracting Authority that it will have at its disposal the resources necessary

for performance of the Contract, for example by producing an undertaking on the part of those entities to place those resources at its disposal.

The tender must include the proportion of the contract that the tenderer intends to subcontract.

Declaration and evidence

The tenderers (and each member of the group in case of joint tender) and subcontractors whose capacity is necessary to fulfil the selection criteria must provide the declaration on honour (see Annex I), signed and dated by an authorised representative, stating that they fulfil the selection criteria applicable to them individually. For the criteria applicable to the tenderer as a whole the tenderer (sole tenderer or leader in case of joint tender) must provide the declaration on honour stating that the tenderer, including all members of the group in case of joint tender and including subcontractors if applicable, fulfils the selection criteria for which a consolidated assessment will be carried out.

This declaration is part of the declaration used for exclusion criteria (see section 4.2) so only one declaration covering both aspects should be provided by each concerned entity.

The Contracting Authority will evaluate selection criteria on the basis of the declarations on honour. Nevertheless, it reserves the right to require evidence of the legal and regulatory, financial and economic and technical and professional capacity of the tenderers at any time during the procurement procedure and contract performance. In such case the tenderer must provide the requested evidence without delay. The Contracting Authority may reject the tender if the requested evidence is not provided in due time.

After contract award, the successful tenderers will be required to provide the evidence mentioned below before signature of the contract and within a deadline given by the contracting authority. This requirement applies to each member of the group in case of joint tender and to subcontractors whose capacity is necessary to fulfil the selection criteria.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit the documentary evidence if it has already been submitted for another procurement procedure and provided the documents were issued not more than one year before the date of their request by the contracting authority and are still valid at that date. In such cases, the tenderer must declare on its honour that the documentary evidence has already been provided in a previous procurement procedure, indicate the reference of the procedure and confirm that that there has been no change in its situation.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit a specific document if the contracting authority can access the document in question on a national database free of charge.

Legal and regulatory capacity

Tenderers must prove that they are allowed to pursue the professional activity necessary to carry out the work subject to this call for tenders. The tenderer (including each member of the group in case of joint tender) must provide the following information in its tender if it has not been provided with the Legal Entity Form:

- For legal persons, a legible copy of the notice of appointment of the persons authorised to represent the tenderer in dealings with third parties and in legal proceedings, or a copy of the publication of such appointment if the legislation applicable to the legal person requires such publication. Any delegation of this authorisation to another representative not indicated in the official appointment must be evidenced.
- For natural persons, if required under applicable law, a proof of registration on a professional or trade register or any other official document showing the registration number.

4.3.1 Economic and financial capacity criteria and evidence

The tenderer must have the necessary economic and financial capacity to perform this contract until its end. In order to prove their capacity, tenderers must comply with the following criterion:

- Turnover of the last 2 financial years of at least **EUR 600 000 per year**. This criterion applies to the tenderer as a whole.

The following evidences should be provided on request:

- Copy of the profit & loss account and balance sheet for the last 2 years for which accounts have been closed from each concerned legal entity;
- Evidence of professional risk indemnity insurance.

If, for some exceptional reason which the Contracting Authority considers justified, a tenderer is unable to provide one or other of the above documents, it may prove its economic and financial capacity by any other document which the Contracting Authority considers appropriate. In any case, the Contracting Authority must at least be notified of the exceptional reason and its justification. The Commission reserves the right to request any other documents enabling it to verify the tenderer's economic and financial capacity.

4.3.2 Technical and professional capacity criteria and evidence

4.3.2.1. Criteria relating to tenderers

Tenderers (in case of a joint tender the combined capacity of all members of the group and identified subcontractors) must comply with the criteria listed below. The evidence must be provided only on request.

Tenderers shall demonstrate that they have a local audit capacity in the national language(s)⁶, with at least one audit office in each EU Member State.

Evidence will consist in a list of the tenderer's local audit capacity and team.

4.3.2.2. Criteria relating to the teams delivering the service

The team delivering the services should include, as a minimum, the following profiles. The evidence must be provided only on request.

Evidence will consist in CVs of the team responsible to deliver the service. Each CV should indicate the intended function in the delivery of the service as well as language skills in line with the Common European Framework of Reference of Language (CEFR)⁷.

⁶ EU Official languages except Maltese and Irish, http://ec.europa.eu/education/official-languages-eu-0_en

Audit Coordinator – Category I

- (1) Shall hold a university degree (master or equivalent);
- (2) Shall have at least 10 years of professional experience of which at least 3 is related to implementing IT-related Audits;
- (3) Shall have worked as a Project Leader/Audit Coordinator in at least 2 international ISS audits;
- (4) Shall have an excellent command of English (at least CEFR Proficient user C1);

Team Leader – Category II

- (1) Shall hold a university degree (master or equivalent);
 - (2) Shall have at least five years of professional experience in the field of IT-related audits;
 - (3) Shall have an excellent command of English (at least CEFR Proficient user C1);
 - (4) Shall have an excellent command of the language used in the country where the audit will be performed (CEFR Proficient user C2) except if his/she will only be available for audits in Beneficiary Countries;
 - (5) For ISS audits, the team leader shall have one of the following certifications:
 - a) For the EU Member States, Candidate and Potential Candidate Countries, except Germany
 - Certified Information System Auditor (CISA, certified by ISACA⁸)
 - ISO 27001 Auditor
 - ISO 27001 Lead Auditor
 - b) For Germany
 - Zertifizierung als Auditteamleiter (Bundesamt für Sicherheit in der Informationstechnik)
 - Zertifizierung als IS-Revisor (Bundesamt für Sicherheit in der Informationstechnik)
 - c) Moreover, for ISS audits the team leader shall have at least two years professional experience in that specific audit field.
 - (6) For IT application audits (data integrity) in EU Member States, the team leader shall have one of the following certifications:
 - Certified Information System Auditor (CISA, certified by ISACA)
-

⁷ CEFR, Common European Framework of Reference of Language http://www.coe.int/t/dg4/linguistic/Cadre1_en.asp
<http://europass.cedefop.europa.eu/resources/european-language-levels-cefr>

⁸ ISACA, The Information Systems Audit and Control Association

- ISO 27001 Auditor
- ISO 27001 Lead Auditor
- Zertifizierung als Auditteamleiter (Bundesamt für Sicherheit in der Informationstechnik)
- Zertifizierung als IS-Revisor (Bundesamt für Sicherheit in der Informationstechnik)

Auditor – Category III

- (1) Shall hold a university degree (master or equivalent);
- (2) Shall have at least 2 years of professional experience in the field of IT-related audits;
- (3) Shall have an excellent command of English (at least CEFR Professional user C1);
- (4) Shall have an excellent command of the language used in the country where the audit will be performed (CEFR Proficient user C2);
- (5) For ISS audits, the auditor shall have one of the following certifications:
 - a) For the EU Member States and Beneficiary Countries, except Germany
 - Certified Information System Auditor (CISA, certified by ISACA)
 - ISO 27001 Auditor
 - ISO 27001 Lead Auditor
 - b) For Germany
 - Zertifizierung als Auditteamleiter (Bundesamt für Sicherheit in der Informationstechnik)
 - Zertifizierung als IS-Revisor (Bundesamt für Sicherheit in der Informationstechnik)
 - Certified Information System Auditor (CISA, certified by ISACA)
 - ISO 27001 Auditor
 - ISO 27001 Lead Auditor
- (6) For IT application audits (data integrity) in EU Member States the auditor shall have one of the following certifications:
 - Certified Information System Auditor (CISA, certified by ISACA)
 - ISO 27001 Auditor
 - ISO 27001 Lead Auditor
 - Certified Internal Auditor (CIA, certified by IIA⁹)
 - Certified Government Auditing Professional (CGAP, certified by IIA)
 - Zertifizierung als Auditteamleiter (Bundesamt für Sicherheit in der Informationstechnik)
 - Zertifizierung als IS-Revisor (Bundesamt für Sicherheit in der Informationstechnik)

⁹ IIA, The Institute of Internal Auditors.

4.4 Award criteria

The contract will be awarded based on the most economically advantageous tender, according to the 'best price-quality ratio' award method. The quality of the tender will be evaluated based on the following criteria. The maximum total quality score is 100 points.

Award criteria relating to ISS audits	Information to be provided
Proposed methodology and tools (20 points, minimum score 50%)	<ul style="list-style-type: none"> • Describe the methodology you plan to follow during the delivery of service. • Detail the type of tools to be used. • Describe the quality control mechanisms that will be implemented to guarantee the quality of the services. • Describe the measures you are planning to apply to provide a high level of data protection/safeguard measures in respect of data privacy.
Management and organisation of the work (15 points, minimum score 50%)	<ul style="list-style-type: none"> • Tenderers should describe in detail how the work will be organised in relation to: <ul style="list-style-type: none"> - Timetable for the deliverables and compliance with the deadlines. - Internal coordination and attribution of tasks within the team. - Coordination with the European Commission, audit partners, and audited bodies. - Ensure the application of a uniform approach in the audits in the different countries. • Describe how the continuity of the service will be assured.
Impact and efficiency of actions (15 points, minimum score 50%)	<ul style="list-style-type: none"> • Describe in detail the means (methods, tools and indicators) which will be used to measure the impact and performance of the actions carried out in terms of quality, quantity and cost effectiveness.
Award criteria relating to IT application audits (data integrity)	Information to be provided
Proposed methodology and tools (20 points, minimum score 50%)	<ul style="list-style-type: none"> • Describe the methodology you plan to follow during the delivery of service. • Detail the type of tools to be used. • Describe the quality control mechanisms that will be implemented to guarantee the quality of the services. • Describe the measures you are planning to apply to provide a high level of data protection/safeguard measures in respect of data privacy.
Management and organisation of the work (15 points, minimum score 50%)	<ul style="list-style-type: none"> • Tenderers should describe in detail how the work will be organised in relation to: <ul style="list-style-type: none"> - Timetable for the deliverables and compliance with the deadlines.

	<ul style="list-style-type: none"> - Internal coordination and attribution of tasks within the team. - Coordination with the European Commission, audit partners, and audited bodies. - Ensure the application of a uniform approach in the audits in the different countries. • Describe how the continuity of the service will be assured.
Impact and efficiency of actions (15 points, minimum score 50%)	<ul style="list-style-type: none"> • Describe in detail the means (methods, tools and indicators) which will be used to measure the impact and performance of the actions carried out in terms of quality, quantity and cost effectiveness.

Tenders must score minimum 50% for each criterion and minimum 60% in total. Tenders that do not reach the minimum quality levels will be rejected and will not be ranked.

Price

The financial evaluation will be based on the prices offered by the tenderers and the weights applicable for each of the countries over the duration of the contract (see Annex II of this document). The total amount resulting for each tenderer will be used for the comparison of tenders.

The weights are shown below, and have been determined in relation to the number of Paying Agencies in the EU Member States (for IT application audits) and considering one Paying Agency per Beneficiary Country (for ISS audits).

Table I (for Price Schedule I) of relative weights for ISS Audits in EU Member States and Beneficiary Countries

Country	Total weight
Belgium	2,30
Bulgaria	1,15
Czech Republic	1,15
Denmark	1,15
Germany	18,39
Estonia	1,15
Ireland	1,15
Greece	1,15
Spain	20,69
France	4,60
Croatia	1,15
Italy	12,64
Cyprus	1,15
Latvia	1,15
Lithuania	1,15
Luxembourg	1,15

Hungary	1,15
Malta	1,15
Netherlands	1,15
Austria	2,30
Poland	2,30
Portugal	1,15
Romania	2,30
Slovenia	1,15
Slovakia	1,15
Finland	1,15
Sweden	1,15
United Kingdom	4,60
The former Yugoslav Republic of Macedonia	1,15
Montenegro	1,15
Serbia	1,15
Turkey	1,15
Albania	1,15
Bosnia and Herzegovina	1,15
Kosovo ¹⁰	1,15
TOTAL	100

Table II (for Price Schedule II) of relative weights for IT application audits (data integrity) in EU Member States

Country	Total weight
Belgium	2,50
Bulgaria	1,25
Czech Republic	1,25
Denmark	1,25
Germany	20,00
Estonia	1,25
Ireland	1,25
Greece	1,25
Spain	22,50
France	5,00
Croatia	1,25
Italy	13,75

¹⁰ This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

Cyprus	1,25
Latvia	1,25
Lithuania	1,25
Luxembourg	1,25
Hungary	1,25
Malta	1,25
Netherlands	1,25
Austria	2,50
Poland	2,50
Portugal	1,25
Romania	2,50
Slovenia	1,25
Slovakia	1,25
Finland	1,25
Sweden	1,25
United Kingdom	5,00
TOTAL	100

Ranking of tenders

The contract will be awarded to the most economically advantageous tenders, i.e. the tenders offering the 'best price-quality ratio', determined in accordance with the formula below. A weight of 60/40 is given to quality and price.

$\text{Score for tender X} = (Q_{\text{tender}}/Q_{\text{base}}) * 60 \text{ pts} + (P_{\text{ba}}/P_{\text{tender}}) * 40 \text{ pts}$

Where:

- Q_{tender} = Quality mark of the tender P_{tender} = Price offer of the tender Q_{base} = Quality mark of the tender with the highest quality mark P_{base} = Price of the tender with the lowest price offer

- The price is expressed in Euro, excluding VAT.

- The quality of each tender is expressed in number of points given by the evaluation committee following the assessment of all criteria.

Cascade system

The 3 tenderers obtaining the highest score when applying the above formula will be proposed for award of the Contract in descending order. This will determine the order to call on contractors when a Specific Contract is to be placed.

For tenderers from the UK:

Please be aware that after the UK's withdrawal from the EU, the rules of access to EU procurement procedures of economic operators established in third countries will apply to tenderers from the UK depending on the outcome of the negotiations. In case such access is not provided by legal provisions in force tenderers from the UK could be rejected from the procurement procedure.

ANNEX I

Declaration on honour on exclusion criteria and selection criteria

The undersigned [*insert name of the signatory of this form*], representing:

<i>(only for natural persons)</i> himself or herself	<i>(only for legal persons)</i> the following legal person:
ID or passport number: ('the person')	Full official name: Official legal form: Statutory registration number: Full official address: VAT registration number: ('the person')

I – SITUATION OF EXCLUSION CONCERNING THE PERSON

(1) declares that the above-mentioned person is in one of the following situations:	YES	NO
a) it is bankrupt, subject to insolvency or winding up procedures, its assets are being administered by a liquidator or by a court, it is in an arrangement with creditors, its business activities are suspended or it is in any analogous situation arising from a similar procedure provided for under national legislation or regulations;	<input type="checkbox"/>	<input type="checkbox"/>
b) it has been established by a final judgement or a final administrative decision that the person is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the law of the country in which it is established, with those of the country in which the contracting authority is located or those of the country of the performance of the contract;	<input type="checkbox"/>	<input type="checkbox"/>
c) it has been established by a final judgement or a final administrative decision that the person is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the profession to which the person belongs, or by having engaged in any wrongful conduct which has an impact on its professional credibility where such conduct denotes wrongful intent or gross negligence, including, in particular, any of the following:		
(i) fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of selection criteria or in the performance of a contract;	<input type="checkbox"/>	<input type="checkbox"/>
(ii) entering into agreement with other persons with the aim of distorting competition;	<input type="checkbox"/>	<input type="checkbox"/>
(iii) violating intellectual property rights;	<input type="checkbox"/>	<input type="checkbox"/>

(iv) attempting to influence the decision-making process of the contracting authority during the award procedure;	<input type="checkbox"/>	<input type="checkbox"/>
(v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;	<input type="checkbox"/>	<input type="checkbox"/>
d) it has been established by a final judgement that the person is guilty of the following:		
(i) fraud, within the meaning of Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;	<input type="checkbox"/>	<input type="checkbox"/>
(ii) corruption, as defined in Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of EU Member States, drawn up by the Council Act of 26 May 1997, and in Article 2(1) of Council Framework Decision 2003/568/JHA, as well as corruption as defined in the legal provisions of the country where the contracting authority is located, the country in which the person is established or the country of the performance of the contract;	<input type="checkbox"/>	<input type="checkbox"/>
(iii) participation in a criminal organisation, as defined in Article 2 of Council Framework Decision 2008/841/JHA;	<input type="checkbox"/>	<input type="checkbox"/>
(iv) money laundering or terrorist financing, as defined in Article 1 of Directive 2005/60/EC of the European Parliament and of the Council;	<input type="checkbox"/>	<input type="checkbox"/>
(v) terrorist-related offences or offences linked to terrorist activities, as defined in Articles 1 and 3 of Council Framework Decision 2002/475/JHA, respectively, or inciting, aiding, abetting or attempting to commit such offences, as referred to in Article 4 of that Decision;	<input type="checkbox"/>	<input type="checkbox"/>
(vi) child labour or other forms of trafficking in human beings as defined in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;	<input type="checkbox"/>	<input type="checkbox"/>
e) the person has shown significant deficiencies in complying with the main obligations in the performance of a contract financed by the Union's budget, which has led to its early termination or to the application of liquidated damages or other contractual penalties, or which has been discovered following checks, audits or investigations by an Authorising Officer, OLAF or the Court of Auditors;	<input type="checkbox"/>	<input type="checkbox"/>
f) it has been established by a final judgment or final administrative decision that the person has committed an irregularity within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95;	<input type="checkbox"/>	<input type="checkbox"/>
g) for the situations of grave professional misconduct, fraud, corruption, other criminal offences, significant deficiencies in the performance of the contract or irregularity, the applicant is subject to: i. facts established in the context of audits or investigations carried out by the Court of Auditors, OLAF or internal audit, or any other check, audit or control performed under the responsibility of an authorising officer of an EU institution, of a European office or of an EU agency or body; ii. non-final administrative decisions which may include disciplinary measures taken by the competent supervisory body responsible for the verification of	<input type="checkbox"/>	<input type="checkbox"/>

the application of standards of professional ethics; iii. decisions of the ECB, the EIB, the European Investment Fund or international organisations; iv. decisions of the Commission relating to the infringement of the Union's competition rules or of a national competent authority relating to the infringement of Union or national competition law; or v. decisions of exclusion by an authorising officer of an EU institution, of a European office or of an EU agency or body.		
--	--	--

II – SITUATIONS OF EXCLUSION CONCERNING NATURAL PERSONS WITH POWER OF REPRESENTATION, DECISION-MAKING OR CONTROL OVER THE LEGAL PERSON

Not applicable to natural persons, Member States and local authorities

(2) declares that a natural person who is a member of the administrative, management or supervisory body of the above-mentioned legal person, or who has powers of representation, decision or control with regard to the above-mentioned legal person (this covers company directors, members of management or supervisory bodies, and cases where one natural person holds a majority of shares) is in one of the following situations:	YES	NO	N/A
Situation (c) above (grave professional misconduct)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Situation (d) above (fraud, corruption or other criminal offence)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Situation (e) above (significant deficiencies in performance of a contract)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Situation (f) above (irregularity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

III – SITUATIONS OF EXCLUSION CONCERNING NATURAL OR LEGAL PERSONS ASSUMING UNLIMITED LIABILITY FOR THE DEBTS OF THE LEGAL PERSON

(3) declares that a natural or legal person that assumes unlimited liability for the debts of the above-mentioned legal person is in one of the following situations:	YES	NO	N/A
Situation (a) above (bankruptcy)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Situation (b) above (breach in payment of taxes or social security contributions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IV – GROUNDS FOR REJECTION FROM THIS PROCEDURE

(4) declares that the above-mentioned person:	YES	NO
---	-----	----

h) has distorted competition by being previously involved in the preparation of procurement documents for this procurement procedure.	<input type="checkbox"/>	<input type="checkbox"/>
---	--------------------------	--------------------------

V – REMEDIAL MEASURES

If the person declares one of the situations of exclusion listed above, it must indicate measures it has taken to remedy the exclusion situation, thus demonstrating its reliability. This may include e.g. technical, organisational and personnel measures to prevent further occurrence, compensation of damage or payment of fines. The relevant documentary evidence which illustrates the remedial measures taken must be provided in annex to this declaration. This does not apply for situations referred in point (d) of this declaration.

VI – EVIDENCE UPON REQUEST

Upon request and within the time limit set by the contracting authority the person must provide information on the persons that are members of the administrative, management or supervisory body. It must also provide the following evidence concerning the person itself and concerning the natural or legal persons which assume unlimited liability for the debt of the person:

For situations described in (a), (c), (d) or (f), production of a recent extract from the judicial record is required or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of establishment of the person showing that those requirements are satisfied.

For the situation described in point (a) or (b), production of recent certificates issued by the competent authorities of the State concerned are required. These documents must provide evidence covering all taxes and social security contributions for which the person is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions. Where any document described above is not issued in the country concerned, it may be replaced by a sworn statement made before a judicial authority or notary or, failing that, a solemn statement made before an administrative authority or a qualified professional body in its country of establishment.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
<i>Insert as many lines as necessary.</i>	

VII – SELECTION CRITERIA

(5) declares that the above-mentioned person complies with the selection criteria applicable to it individually as provided in the tender specifications:	YES	NO	N/A
---	-----	----	-----

(a) It has the legal and regulatory capacity to pursue the professional activity needed for performing the contract as required in section 4.3 of the tender specifications;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) It fulfills the applicable economic and financial criteria indicated in section 4.3.1 of the tender specifications;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) It fulfills the applicable technical and professional criteria indicated in section 4.3.2.1 of the tender specifications.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(6) if the above-mentioned person is the sole tenderer or the leader in case of joint tender , declares that:	YES	NO	N/A
(d) the tenderer, including all members of the group in case of joint tender and including subcontractors if applicable, complies with all the selection criteria for which a consolidated assessment will be made as provided in the tender specifications.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

VIII – EVIDENCE FOR SELECTION

The signatory declares that the above-mentioned person is able to provide the necessary supporting documents listed in the relevant sections of the tender specifications and which are not available electronically upon request and without delay.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
<i>Insert as many lines as necessary.</i>	

The above-mentioned person may be subject to rejection from this procedure and to administrative sanctions (exclusion or financial penalty) if any of the declarations or information provided as a condition for participating in this procedure prove to be false.

Full name

Date

Signature

ANNEX II FINANCIAL OFFER

Tenderers must leave the presentation of the price schedules unchanged. If the table is reproduced using word-processing facilities, tenderers must ensure that all the fields from the original schedule are included in this reproduction.

The Price Schedule (I and II) will constitute the future contractual basis for the pricing of the specific contracts. To this end, it will be an integral part of the Annex II (Contractor's Tender) to the Framework Contract.

Price Schedule I **fixed unit prices in Euros per ISS audit in EU Member States and Beneficiary countries**

Country	Price by Audit
Albania	
Austria	
Belgium	
Bosnia and Herzegovina	
Bulgaria	
Croatia	
Cyprus	
Czech Republic	
Denmark	
Estonia	
Finland	
France	
Germany	
Greece	
Hungary	
Ireland	
Italy	
Kosovo ¹¹	
Latvia	
Lithuania	

¹¹ This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

Luxembourg	
Malta	
Montenegro	
Netherlands	
Poland	
Portugal	
Romania	
Serbia	
Slovakia	
Slovenia	
Spain	
Sweden	
The former Yugoslav Republic of Macedonia	
Turkey	
United Kingdom	

Price Schedule II
fixed unit prices in Euros per IT application audit (a data integrity) in the EU
Member States

Country	Price by Audit
Austria	
Belgium	
Bulgaria	
Croatia	
Cyprus	
Czech Republic	
Denmark	
Estonia	
Finland	
France	
Germany	
Greece	
Hungary	
Ireland	
Italy	
Latvia	
Lithuania	
Luxembourg	
Malta	
Netherlands	
Poland	

Portugal	
Romania	
Slovakia	
Slovenia	
Spain	
Sweden	
United Kingdom	

Full name and signature:

Date:.....

ANNEX III

Key legal reference documents

The key background / reference documents are:

- REGULATION (EU) No 1306/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008
- REGULATION (EU) No 1307/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009
- COMMISSION DELEGATED REGULATION (EU) No 640/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system and conditions for refusal or withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance
- COMMISSION IMPLEMENTING REGULATION (EU) No 809/2014 of 17 July 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system, rural development measures and cross compliance
- COMMISSION DELEGATED REGULATION (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro
- COMMISSION IMPLEMENTING REGULATION (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency
- COMMISSION IMPLEMENTING REGULATION (EU) 2016/1813 of 7 October 2016 laying down form and content of the accounting information to be submitted to the Commission for the purpose of the clearance of the accounts of the EAGF and the EAFRD as well as for monitoring and forecasting purposes and subsequent years.
- REGULATION (EU) No 231/2014 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II);
- COMMISSION IMPLEMENTING REGULATION (EU) No 447/2014 of 2 May 2014 on the specific rules for implementing Regulation (EU) No 231/2014 of the European Parliament and of the Council establishing an Instrument for Pre-accession assistance (IPA II);
- REGULATION (EU) No 236/2014 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action;
- COMMISSION DECISION C(2014)6014 of 27 August 2014 establishing a model for a Framework Agreement between the Commission and the government of an IPA II beneficiary;
- COMMISSION DECISION C(2015)1662 of 18 March 2015 establishing a model for a sectoral agreement between the Commission and the government of an IPA II beneficiary in the field of agriculture and rural development;

- An example of the GUIDELINES FOR THE SUBMISSION OF CONTROL DATA AND CONTROL STATISTICS IN RELATION TO DIRECT PAYMENTS SCHEMES AND RURAL DEVELOPMENT MEASURES (see Annex IV).

ANNEX IV

**GUIDELINES FOR THE SUBMISSION OF CONTROL
DATA AND CONTROL STATISTICS IN RELATION TO
DIRECT PAYMENTS SCHEMES AND RURAL
DEVELOPMENT MEASURES**



EUROPEAN COMMISSION

DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT

Directorate J. Audit of agricultural expenditure

J.1. Coordination of audit of agricultural expenditure

Brussels, 11/11/ 2016

AGRI/6980895/2016

**GUIDELINES FOR THE SUBMISSION OF CONTROL DATA AND CONTROL STATISTICS IN
RELATION TO DIRECT PAYMENTS SCHEMES AND RURAL DEVELOPMENT MEASURES FOR
CLAIM YEAR 2016**

VERSION 2016.2

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1. Introduction

This document gives further guidance with regard to the submission of control data and control statistics for direct payments schemes (EAGF) and rural development measures (EAFRD) for claim year 2016 as referred to in Article 9(1) of Regulation (EU) No 809/2014¹².

These Guidelines will be reviewed on a periodic basis.

2. Background

Article 9(1) of that Regulation requires Member States to send information relating to the applications and payment claims of beneficiaries and in particular the numbers of checks carried out and the results of these checks by 15 July each year. These control data and control statistics are used by the Directorate-General for Agriculture and Rural Development (DG AGRI) i.a. to monitor the management of the funds and in the context of the Director General's Declaration of Assurance and the Annual Activity Report.

3. Technical specifications for the transfer of control data and control statistics to the Commission by 15/07/2017

3.1. General specifications

3.1.1. Transfer medium

The coordinating body of the Member State must transfer the computer files and the relating documentation to DG AGRI through STATEL/eDAMIS. DG AGRI will only support one installation of STATEL/eDAMIS per Member State. The latest eDAMIS client and more information on the use of STATEL/eDAMIS shall be downloaded from the CIRCABC web-site of the Agricultural Funds.

3.1.2. Computer file structure of control data (detailed data)

The Member State must create a computer record on beneficiary (applicant)¹³ level, control data type and control data subtype level (one data record only per beneficiary, control data type and control data subtype). For the EAFRD control data types CS-33 and CS-34 data records can also be created in function of the unique declaration/application number (F300) i.e. when a beneficiary has multiple declarations/applications.

The records must have a flat file structure.

¹² Commission Implementing Regulation (EU) No 809/2014 of 17 July 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system, rural development measures and cross compliance (OJ L 227, 31.7.2014, p.69).

¹³ See Article 2(1)(1) of Regulation (EU) No 640/2014.

All information for the same type of control data of a paying agency must be contained in the same computer file. Several paying agencies and/or control data types can be combined in one data file.

The computer files must have the following characteristics:

- (1) The first record in the file (header row) contains the file description. The field names comprise an "F" or a "C" followed by the field number used in Annex I of these Guidelines. Only field names existing in this Annex are allowed.
- (2) The following records in the file are data (data rows), in the order indicated by the first record describing the file structure.
- (3) The fields are separated by a semicolon (";"). The header row and data rows shall all contain the same number of semicolons. In the data rows, empty fields appear as a double semicolon (";;") within the record, or as a single semicolon (";") at the end of the record.
- (4) Records vary in length. Each record ends with a code "CR LF" or "Carriage Return – Line Feed" (in hexadecimal: "0D 0A"). The header row never ends on a ";". Data rows only end on a ";" if the last field is empty.
- (5) The file is in ASCII coding according to following table. Other codes (such as EBCDIC, TAR, ZIP, etc.) are not accepted:

Code	Member State
ISO 8859-1	BE, DK, DE, ES, FR, IE, IT, LU, NL, AT, PT, FI, SE and GB
ISO 8859-2	CZ, HR, HU, PL, RO, SI and SK
ISO 8859-3	MT
ISO 8859-5	BG
ISO 8859-7	GR and CY
ISO 8859-13	EE, LV and LT

(6) Numeric fields:

- (a) Decimal separator: "."
- (b) The symbol ("+" or "-") appears on the far left, followed immediately by the figures. For positive numbers, the "+" sign is optional.
- (c) Fixed number of decimals (the details are set out in the chapter 3 hereafter).
- (d) No spaces between digits. No spaces or other signs between thousands.

(7) Date field: "YYYYMMDD" (year in four digits, month in two digits, day in two digits).

(8) Quotation marks (" ") are not allowed at the beginning or at the end of the records. The semicolon field separator ";" must not be used in data in text format.

(9) All fields: no spaces at the beginning or end of a field.

(10) Files satisfying these rules will look like the following (example):

F100;C109;C109A;C110;F200;F201;F202A;F202B;...
BE03;CS-21;;2016;12345678;Dupont Andre;Av Rossignols 22A;Mons;...
BE03;CS-22;;2016;23456789;Gerard Alain;Rue de la Ferme;Mons;...
BE03;CS-33;12;2016;23456789;Gerard Alain;Rue de la Ferme;Mons;...
etc.

(other data rows with the fields in the same order).

Data files with the characteristics as described in points (1) to (10) shall be sent with consignment type “CONTROL-DATA” (see “eDAMIS client”).

The computer program for checking the format of computer files before sending them to the Commission (“WinCheckCsv”) is included in the data transfer program (“eDAMIS client”). The paying agencies are invited to download the check program from CIRCABC separately for offline validation purposes.

3.1.3. Computer file structure of control statistics (aggregated data)

(1) The coordinating body of the Member State must send either one aggregated file or separate control statistics files per control data type for each paying agency. A control statistic file should contain the totals by paying agency together with the control data type, control data subtype and the year. Annex III indicates how the control statistics must be mathematically derived from the individual control data and provides an overview of the required fields for each control data type.

(2) The files should have the characteristics as described in points (1) to (10) under chapter 3.1.2. With the exception of the additional fields described in point (3) and (4) under this chapter, each line should contain the following fields (following the order defined under point (6) to this chapter):

- (a) F100: Paying Agency code
- (b) C109: Control data type
- (c) C109A: Control data subtype
- (d) C110: Year
- (e) C200: Total number of beneficiaries
- (f) C554: Sum of the amount of the quantity claimed
- (g) C900: Sum of the amount not paid resulting from administrative checks
- (h) C901: Sum of the amount subject to on-the-spot checks in relation to on-the-spot risk selection
- (i) C902: Total number of beneficiaries subject to on-the-spot checks in relation to on-the-spot risk selection
- (j) C903: Sum of the amount subject to on-the-spot checks in relation to on-the-spot random selection

(k) C904: Total number of beneficiaries subject to on-the-spot checks in relation to on-the-spot random selection

(l) C905: Sum of the amount not paid resulting from on-the-spot checks (excluding penalty elements) in relation to on-the-spot risk selection

(m) C906: Total number of beneficiaries subject to the amount not paid resulting from on-the-spot checks (excluding penalty elements) in relation to on-the-spot risk selection

(n) C907: Sum of the amount not paid resulting from on-the-spot checks (excluding penalty elements) in relation to on-the-spot random selection

(o) C908: Total number of beneficiaries subject to the amount not paid resulting from on-the-spot checks (excluding penalty elements) in relation to on-the-spot random selection

(p) C640: Sum of the amount of the penalty applied as a result of administrative and/or on-the-spot checks (should be reported as negative figure)

(3) For all EAFRD IACS related measures, a single record must be created containing the total (net) number of beneficiaries having introduced a payment request as well as the total (net) number of the related on-the-spot checks (no difference made between the used selection method). As such, it should only include the total of the actual number of beneficiaries, each beneficiary being counted only once even if the beneficiary applied for several measures covered by control data types CS-33, CS-34 and CS-36.

One record should be created containing values for the following fields only:

(a) F100: Paying Agency code

(b) C109: Control data type

The code to be used is "CS-3A".

(c) C110: Year

(d) C200: Total number of beneficiaries

The total should indicate the net number of beneficiaries of EAFRD IACS related measures. As such, a beneficiary shall only be counted once for the control data types CS-33 and CS-34.

(e) C909: Total number of beneficiaries subject to on-the-spot checks

A total indicating the net number of beneficiaries as described in point (d) above, for which an on-the-spot check was carried out. The difference between risk and random selection is not made for the control data type "CS-3A", as such the field C909 should include the full net total of on-the-spot checks carried out.

(4) Control data type CS-36 'collective claims', a single record must be created containing values for the following fields only:

(a) F100: Paying Agency code

(b) C109: Control data type

The code to be used is "CS-36".

(c) C109A: Control data subtype

(d) C110: Year

(e) C200: Total number of beneficiaries

The beneficiary for collective claims is the collective itself. As such, the total number of collectives should be reported.

(f) C554: Sum of the amount of the quantity claimed

(g) C900: Sum of the amount not paid (area and commitments) resulting from administrative checks (as such, disregarding amounts not paid following on-the-spot checks)

(h) C903: Sum of the amount subject to on-the-spot checks - area

(i) C904: Total number of beneficiaries subject to on-the-spot checks - area

(j) C907: Sum of the amount not paid resulting from on-the-spot checks (excluding penalty elements) - area

(k) C908: Total number of beneficiaries subject to the amount not paid resulting from on-the-spot checks (excluding penalty elements) – area

(l) C910: Sum of the amount not paid following on-the-spot checks – commitments

(m) C911: Total number of commitments notified

The total number of commitments notified in accordance with article 14a (5) of Regulation (EU) No 809/2014.

(n) C912: Total number of commitments subject to on-the-spot checks – risk selected

It represents the total number of commitments within the control sample for on-the-spot checks which have been selected based on a risk assessment.

(o) C913: Total number of commitments subject to on-the-spot checks – random selected

It represents the total number of commitments within the control sample for on-the-spot checks which have been randomly selected.

(p) C640: Sum of the amount of the penalty (area and commitments) applied as a result of administrative and/or on-the-spot checks (should be reported as negative figure)

(5) Control statistics are not required for the control data type CS-28 'Hemp'. For this scheme, the control data requirements are limited to the reporting of quantities, information regarding the beneficiary and checks.

(6) Files satisfying the rules will look like the following (example for year 2016):

F100;C109;C109A;C110;C200;C554;C900;C901;C902;C903;C904;C905;C906;C907;C908;C909;C910;C911;C912;C913;C640
NL04;CS-21;;2016;1000;300000.00;6000.00;;;16500.00;55;;;1500.00;5;;;;;-100.00
NL04;CS-22;;2016;1000;60000.00;500.00;1000.00;5;3000.00;25;100.00;1;500.00;5;;;;;
NL04;CS-33;08;2016;1000;250000.00;5500.00;10000.00;38;3000.00;12;250.00;6;70.00;4;;;;;-15.00
NL04;CS-36;10;2016;40;6000000.00;4000.00;;;1150000.00;10;;;13800.00;2;;3600.00;145317;5670;1599;-4300.00
NL04;CS-3A;;2016;1200;;;;;;;;;;62;::::;
etc.

(7) Data files with the characteristics as described in this chapter shall be sent with consignment type "CONTROL-STATISTICS".

3.2. Data transfer

The coordinating body must send the computer files completely and only once.

If the coordinating body notices that false data were transmitted or a problem occurred with the data transfer, DG AGRI has to be informed immediately. All files, which contain incorrect information, are to be indicated. Therefore, DG AGRI is to be asked to delete these files. Thereafter, in order to avoid an overlapping of computer records or data files, the coordinating body must send the corrected computer files to replace entirely the previous incorrect information.

Later updates (after submission of initial 15/07 version) will be accepted only after verification by DG AGRI. Therefore the coordinating body should send a request to DG AGRI for transmitting updated control statistics and or control data, who after verification will inform on the method to be used for transferring the data.

4. Field descriptions

4.1. General remarks

4.1.1. Significance of an "X" in Annex I

All the information marked with an "X" in the Annex I to these Guidelines is obligatory.

In principle, only one data record by paying agency (F100), control data type (C109), control data subtype (C109A) and applicant/beneficiary (fields F20X) should be supplied.

In addition, for EAFRD control data type CS-35 data records are created based on payments made during the respective calendar year. For the EAFRD control data types CS-33 and CS-34 data records can also be created in function of the unique declaration/application number (F300) i.e. when a beneficiary has multiple declarations/applications.

4.1.2. Reductions

If a beneficiary has been subject to an on-the-spot check, all non-compliances leading to reductions (for instance difference between quantity claimed and quantity determined), including those which have been evidenced during an administrative check, are exclusively to be reported under "on-the-spot check"-fields (then C621 = Y).

4.1.3. Amounts to be reported

- All amounts must be reported in EURO.
- For the EAFRD related control data types, the amounts should correspond to the EAFRD expenditure only.
- Offsets and carryovers from previous years (e.g. resulting from a multi-annual penalty) do not have to be reported.

4.1.4. "F" fields

The descriptions and the formats of the "F" fields (e.g. F100) are set out in the applicable "X-table" Regulation for the reporting exercise.

4.1.5. The greening payment - control data type CS-22:

A data record should be created for all beneficiaries applying for the greening payment.

4.2. Data relating to the control data

4.2.1. Name of the paying agency – F100

4.2.2. Control data type – C109

See also "control data type" in Annex I.

Required format "CS-99", where 9 stands for a digit from 0 to 9.

C109	Description of C109	Year (C110)
CS-10	Single Area Payment Scheme (SAPS)	Claim year
CS-12	Coupled support - Crop Specific Payment for Cotton	Claim year
CS-21	Basic Payment Scheme (BPS)	Claim year

CS-22	The greening payment ¹⁴	Claim year
CS-23	Redistributive payment	Claim year
CS-24	Area with natural constraints	Claim year
CS-25	Young farmers scheme	Claim year
CS-26	Small farmers scheme	Claim year
CS-27	Voluntary coupled support	Claim year
CS-28	Hemp	Claim year
CS-33	EAFRD – Area-related rural development measures (RDP 2014-2020)	Claim year
CS-34	EAFRD – Animal-related rural development measures (RDP 2014-2020)	Claim year
CS-35	EAFRD – Non-area-related and non-animal-related rural development measures (RDP 2014-2020)	Calendar year
CS-36	EAFRD – Collective claims ¹⁵ for area-related rural development measures (RDP 2014-2020)	Claim year

4.2.3. Control data subtype – C109A

Annex I provides an overview of the control data types where a subtype is required.

Reference is made to Annex IV which sets the valid codes. In respect of the EAFRD related schemes, the codes to be used consist of the measures as defined in chapter 1.2 of the Annex IV of Regulation (EU) 2016/1813.¹⁶

Required format: to be expressed by a code (see the code list in Annex IV to these Guidelines).

4.2.4. Year – C110

The year depends on the control data type to which the control data belongs: see the third column in the table of field C109.

Required format: "9999" (e.g. 2016).

4.3. Data relating to the beneficiary (applicant)

4.3.1. Identification code – F200

The unique beneficiary identification code must be equal (in content and format) to the code F200 that will be used for the transmission of the detailed payment data (applicable X-table regulation).

¹⁴ See Article 23(2) of Commission Delegated Regulation (EU) No 640/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system and conditions for refusal or withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance (OJ L 181, 20.06.2014, p.48).

¹⁵ Collective claims as defined in Article 14a of Regulation (EU) No 809/2014.

¹⁶ Commission Implementing Regulation (EU) 2016/1813 of 7 October 2016 laying down form and content of the accounting information to be submitted to the Commission for the purpose of the clearance of the accounts of the EAGF and the EAFRD as well as for monitoring and forecasting purposes (OJ L 278, 14.10.2016, p.1).

4.3.2. Name – F201

4.3.3. Address (street and number) – F202A

4.3.4. Address (international post code) – F202B

4.3.5. Address (municipality or city) – F202C

4.3.6. Region and sub-region in the Member State – F207

4.4. Data relating to declaration/application/payment claim

4.4.1. Number of declaration/application/payment claim – F300

The identification code must be equal (in content and format) to the code F300 that will be used for the transmission of the detailed payment data (applicable X-table regulation).

4.4.2. Submission of the declaration/application/payment claim – C300A

Required format: to be expressed by a one-character code corresponding to the following code list:

Code	Significance
1	Application submitted within the time limits
2	Late submission of the application (late by 25 days or less)
3	Application inadmissible due to the delay of submission
4	Late submission of the application subject to "force majeure"

4.4.3. Date of declaration/application/payment claim –F300B

For EAFRD non-area-related and non-animal-related rural development measures, it is the date of the application for support.

4.5. Data relating to the payment for agricultural practices beneficial for the climate and the environment

4.5.1. Greening obligations – C400

For beneficiaries entitled to a payment under BPS or SAPS, it is the indication whether the obligations in respect of agricultural practices beneficial for the climate and the environment as referred to in Article 43 of Regulation (EU) No 1307/2013¹⁷ have to be observed.

¹⁷ Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p.608).

Required format: expressed by a one-character code in correspondence with the following table:

Code	Meaning
1	Subject to greening obligations
2	Exempted from greening obligations
3	Organic farming ¹⁸

4.5.2. Greening – equivalent practices – C401

Beneficiaries required for observing the greening practices and who are using equivalent practices as referred to in Article 43(3) of Regulation (EU) No 1307/2013.

Required format: yes = "Y"; no = "N".

4.5.3. Greening - collective implementation – C402

For a beneficiary participating in a collective implementation of ecological focus areas (EFA) as referred to in Article 46(6) of Regulation (EU) No 1307/2013, it is the area of the holding subject to the obligation.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.5.4. Greening - reversion to permanent grassland – C403

Beneficiary with an obligation to re-convert area into permanent grassland according to Article 42 of Regulation (EU) No 639/2014.¹⁹

Required format: yes = "Y"; no = "N".

4.5.5. Greening - area with reversion obligation – C403A

It is the total area for which the beneficiary has an obligation to re-convert into permanent grassland in accordance with Article 42 of Regulation (EU) No 639/2014²⁰.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

¹⁸ Article 43(11) of Regulation (EU) No 1307/2013.

¹⁹ Commission Delegated Regulation (EU) No 639/2014 of 11 March 2014 supplementing Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation (OJ L 181, 20.06.2014, p.1).

²⁰ Data field only to be completed for the beneficiaries with a reversion obligation, as such where the data field C403 equals "Y"

4.5.6. Greening – maintenance of the ratio of permanent grassland – C404

Beneficiary with an obligation to re-convert area into permanent grassland according to Article 44(2) and (3) of Regulation (EU) No 639/2014.

Required format: yes = "Y"; no = "N".

4.5.7. Greening – crop diversification – C405

The number of different crops cultivated on the arable land as per Article 44 of Regulation (EU) No 1307/2013.

Required format: expressed by a one-character code in correspondence with the following table:

Code	Meaning
1	one crop
2	two crops
3	three or more crops
4	Exceptions, for instance application of Article 44(3)

Code 4 shall only be used for cases where paragraphs 1 and 2 of Article 44 of that Regulation are not applicable.

4.5.8. Greening –EFA required –C406

The total ecological focus area (EFA) required, calculated in accordance with the definition provided in Article 26(1) of Regulation (EU) No 640/2014.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.5.9. Area suitable for grazing or cultivation – C407

Beneficiaries having agricultural areas which are mainly areas naturally kept in a state suitable for grazing or cultivation in accordance with Article 10(1) of Regulation (EU) No 639/2014.

Required format: yes = "Y"; no = "N".

4.6. Data relating to quantities and amounts

4.6.1. Quantity declared – C551

For BPS, it is the total area declared by the beneficiary and potentially eligible for payment.

For EAFRD area and animal related measures (CS-33, CS-34 and CS-36), it is the potentially eligible area (hectares) or the total number of animals (Livestock Units) reported under the measure, as declared by the beneficiary for the claim year concerned.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.2. Quantity claimed – C552

For BPS (CS-21), it is the area declared by the beneficiary and potentially eligible for payment which is topped off at the level of the payment entitlements (Article 18(1)(b) of Regulation (EU) No 640/2014).

For the redistributive payment (CS-23), the payment for areas with natural constraints (CS-24), the young farmer scheme (CS-25) and the small farmers scheme (CS-26), it is the area declared by the beneficiary and potentially eligible for payment.

For the greening payment (CS-22), it is the total agricultural area. As such, it is the quantity claimed (C552) as reported under BPS (CS-21) or SAPS (CS-10).

For EAFRD area and animal related measures (CS-33, CS-34 and CS-36), it is the quantity declared (code C551) taking into account applicable ceilings for individual beneficiaries fixed by agricultural provisions or by the rural development programmes (e.g. maximum quantity of support per holding or beneficiary). As an example, following the overshoot of an individual ceiling, the fixed ceiling shall be considered as the quantity claimed.

For the animal aid schemes (Article 2(1)(17) of Regulation (EU) No 640/2014), it is the number of animals in respect of which aid is applied for and which are potentially eligible for receiving the aid under the animal aid scheme in the claim year in question. Where applicable, individual ceilings set for the beneficiaries shall be taken into account.

For other control data types, it is the quantity covered by the application lodged.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.3. Amount of the quantity claimed – C554

In general, it is the amount corresponding to the quantity field C552.

For EAFRD non-area-related and non-animal-related rural development measures (CS-35) it is the amount claimed.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9. Expressed in EUR.

4.6.4. Quantity measured – C557

For the area-related aid schemes (Article 2(1)(20) of Regulation (EU) No 640/2014) and the area related support measures (Article 2(1)(21) of Regulation (EU) No 640/2014), it is the result of the measurements of the agricultural parcels during on-the-spot checks.

For the EAFRD collective claims (CS-36) it is the total area which was subject to an on-the-spot check. As such it is the total area selected for measurement within the control sample.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.5. Quantity determined following administrative and/or on-the-spot checks – C558

In general, the quantity determined shall mean the quantity for which all conditions²¹ laid down in the provisions for granting the aid/support have been met.

For the greening payment, it is the area determined under BPS or SAPS as referred to in Article 23(2) of Regulation (EU) No 640/2014.²²

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.6. Quantity determined following administrative and/or on-the-spot checks – crop diversification - main crop – C558A

It is the quantity determined (ha) in respect of the main crop²³ cultivated on the arable land (see field C558F) and for which all conditions laid down in the provisions for granting the aid have been met.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.7. Quantity determined following administrative and/or on-the-spot checks – crop diversification - second main crop – C558B

In analogy with the description for field C558A, it is the quantity determined (ha) in respect of the second main crop cultivated on the arable land (see field C558F) and for which all conditions laid down in the provisions for granting the aid have been met.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.8. Quantity determined following administrative and/or on-the-spot checks – EFA – C558C

It is the quantity determined (ha) which fulfils all conditions laid down in the provisions for an ecological focus area.²⁴

²¹ The quantity determined should take into consideration the result of the administrative and/or on-the-spot checks as well as for BPS the number of payment entitlements. Reference is made to Article 2(1) sub-paragraphs (18) and (23) of Regulation (EU) No 640/2014 providing for a definition of respectively "animal determined" and "area determined".

²² The quantity should be equal to the quantity determined (C558) for BPS (CS-21) or SAPS (CS-10) for the respective claim year.

²³ Reference is made to Article 44 of Regulation (EU) No 1307/2013.

²⁴ Reference is made to Article 46 of Regulation (EU) No 1307/2013 and to Article 26(1) of Regulation (EU) No 640/2014.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.9. Quantity determined following administrative and/or on-the-spot checks – permanent grassland – C558D

It is the total quantity determined (ha) which fulfils all conditions laid down in the provisions regarding permanent grassland.²⁵

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.10. Quantity determined following administrative and/or on-the-spot checks – permanent grassland with environmentally sensitive status – C558E

It is the quantity determined (ha) which fulfils all conditions laid down in the provisions regarding permanent grassland with environmentally sensitive status.²⁶

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.11. Quantity determined following administrative and/or on-the-spot checks – total arable land – C558F

It is the total quantity determined (ha) which fulfils all conditions laid down in the provisions in respect of arable land²⁷.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.12. Amount of the quantity determined following administrative and/or on-the-spot checks – C559

In general, it is the amount corresponding to the quantity field C558. As such, it represents the value of the quantity determined following administrative and/or on-the-spot checks and before the inclusion of any penalties.

In respect of the greening payment (CS-22), it is the amount of aid determined which is eligible after all administrative and on-the-spot checks have been carried out and before the inclusion of any penalties.

For EAFRD non-area-related and non-animal-related rural development measures (CS-35) it is the amount determined following administrative and/or on-the-spot checks and before inclusion of any penalties.

²⁵ Reference is made to Article 4(1)(h) of Regulation (EU) No 1307/2013.

²⁶ Reference is made to Article 45(1) of Regulation (EU) No 1307/2013.

²⁷ "Arable land" as referred to in Article 4(1)(f) of Regulation (EU) No 1307/2013.

Required format: +99... 99.99, where 9 stands for a digit from 0 to 9. Expressed in EUR.

4.6.13.Quantity not paid following administrative and/or on-the-spot checks – C560

The difference between the quantity claimed and the quantity determined. For instance, for area-related aid schemes and area-related support measures, an over-declaration (being the area claimed exceeding the area determined) needs to be reported with a positive figure.

For the greening payment (CS-22), it is the difference between the total area claimed and the total area determined. For instance, it is the area excluded for payment calculated by using the factors for the administrative reduction and taking into consideration the maximum reduction as defined in Article 27 of Regulation (EU) No 640/2014.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.14.Quantity non-compliant with greening requirements – C560A

For the greening payment (CS-22), it is the total area (ha) found to be non-compliant after administrative and/or on-the-spot checks prior to the multiplication with the factors for the administrative reduction. As such, it forms the total area excluded for all greening components²⁸.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9.

4.6.15.Amount of the quantity not paid following administrative and/or on-the-spot checks – C561

Amount corresponding to the quantity field C560.

For EAFRD non-area-related and non-animal-related rural development measures (CS-35) it is the amount not paid following administrative and/or on-the-spot checks, disregarding applied penalties.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9. Expressed in EUR.

4.6.16.Amount not paid relating to previous years, following on-the-spot checks – C561A

For EAFRD non-area-related and non-animal-related rural development measures (CS-35) it is the total amount of non-compliance in respect of previous years payments, found during an on-the-spot check carried out in the current claim year (C110), disregarding applied penalties.

²⁸ Greening components being those as identified under Article 43(2) of Regulation (EU) No 1307/2013.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9. Expressed in EUR.

4.6.17.Amount not paid following non-compliance with commitments – C561B

For EAFRD measures, it is the total amount of non-compliance with other eligibility criteria, commitments and linked obligations.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9. Expressed in EUR.

4.7. Data relating to on-the-spot checks

Only the number of on-the-spot checks and corresponding results for cases which are finalised, need to be reported.

For EAFRD - IACS related measures (CS-33 and CS-34), all on-the-spot checks carried out for the respective claim year concerned should be reported, even if the payment is not yet made.

For the EAFRD - collective claims (CS-36), all fields related to on-the-spot checks should be completed in respect of the area related checks only. The control sample regarding the commitments should be reported in the control statistics (see point 5. of chapter 3.1.3).

4.7.1. On-the-spot checks – C600

The “on-the-spot checks” (OTSC) mentioned here are those referred to in the relevant regulations.

Required format: to be expressed by a character code corresponding to the following table:
29

Code	Meaning
N	No inspection
F	Classical on-farm inspection or inspection of the project
T	Inspection by remote sensing only
P	Partial on-the-spot check
FT	In case of a combination of on-farm inspection and inspection by remote sensing. Where the same holding is controlled by remote sensing and a subsequent rapid field visit or a classical field inspection has been carried out to eliminate doubts, this should be reported with code "FT".

²⁹ For animal-related aid schemes and animal-related support measures (Article 2(1) sub-paragraphs (13) and (14) of Regulation (EU) No 640/2014) and EAFRD non-area and non-animal related measures, only the codes "N" or "F" should be used.

4.7.2. Amount of the on-the-spot check – C605

For EAFRD non-area and non-animal related measures (CS-35), it is the total expenditure covered by on-the-spot checks as referred to in Article 50(1) of Regulation (EU) No 809/2014.

Required format: +99...99.99, where 9 stands for a digit from 0 to 9. Expressed in EUR.

4.7.3. Control selection method for OTSC – C611

The method used for selecting the beneficiary for control.

Required format: to be expressed by a one-character code corresponding to the following table:

Code	Meaning
1	Selected random
2	Selected by risk analysis
3	Selected manually

4.8. Data relating to errors found

4.8.1. Inadmissible/ineligible application/claim – C620

Application or applicants found not to be admissible or not eligible for payment at the time of submission of the application/claim or after administrative checks.³⁰

Required format: yes = "Y"; no = "N".

4.8.2. On-the-spot checks error – C621

Non-compliance found during on-the-spot checks.³¹

Required format: yes = "Y"; no = "N".

4.8.3. Obvious error – C633

Adjustment of aid application, applications for support or payment claims due to an obvious error pursuant to the sector relevant regulations as referred to in Article 4 of Regulation (EU) No 809/2014.

Required format: yes = "Y"; no = "N".

³⁰ Reference is made to Articles 34(1) and 50(2) of Regulation (EU) No 809/2014.

³¹ If a beneficiary has been subject to an on-the-spot check, all non-compliances found should be considered as on-the-spot check errors, including those which have been evidenced during administrative checks.

4.8.4. Amount of the penalty applied as a result of administrative and/or on-the-spot checks – C640

As a general rule, field C640 includes only penalties applied following non-compliance regarding eligibility, i.e. no penalties related to late submission of application, no penalties resulting from non-declaration of all areas (Article 16 of Regulation (EU) No 640/2014), nor resulting from non-compliance to cross-compliance provisions, etc.

Required format: -99... 99.99, where 9 stands for a digit from 0 to 9. Amounts should be reported as "negative" figures. Expressed in EUR.

4.8.5. Amount of the penalty applied to previous years, following on-the-spot checks – C640A

For EAFRD non-area-related and non-animal-related rural development measures (CS-35) it is the total amount of penalties applied to payments made in previous calendar years as a result of on-the-spot checks carried out during the current calendar year (C110).

Required format: -99... 99.99, where 9 stands for a digit from 0 to 9. Amounts should be reported as "negative" figures. Expressed in EUR.

Appendix I: Control data requirements

Appendix II: Control data types and budget codes

Appendix III: Control statistics

Appendix IV: Control data subtype

Appendix I: Control data requirements

	C110: year	C109: control data type	C109A: control Data subtype	F100: name of paying agency	F200: identification code	F201: name	F202A: address (street and number)	F202B: address (international post code)	F202C: address (municipality or city)	F207: region and sub-region in the Member State	F300: number of declaration/application/payment claim	C300A: submission of the declaration/application/payment claim	F300B: date of declaration/application/payment claim	C400: greening obligations	C401: greening - equivalent practices	C402: greening - collective implementation	C403: greening - reconversion to permanent grassland	C403A: greening - area with reconversion obligation	C404: greening - maintenance of the ratio of permanent grassland	C405: greening - crop diversification	C406: greening - EFA required	C407: area suitable for grazing	C551: quantity declared	C552: quantity claimed	C554: amount of the quantity claimed	C557: quantity measured	C558: quantity determined	C558A: quantity determined - main crop	C558B: quantity determined - 2nd main crop	C558C: quantity determined - EFA	C558D: quantity determined - permanent grassland	C558E: quantity determined - permanent grassland with environmental sensitive status	C558F: quantity determined - total arable land	C559: amount of the quantity determined	C560: quantity not paid following administrative and/or on-the-spot checks	C560A: Quantity non-compliant with greening requirements	C561: amount of the quantity not paid following administrative and/or on-the-spot checks	C561A: amount not paid relating to previous years, following on-the-spot checks	C561B: amount not paid following non-compliance with commitments	C600: on-the-spot check	C605: Amount of the on-the-spot check	C611: selection method for OTSC	C620: inadmissible/ineligible application/claim	C621: on-the-spot check error	C633: obvious error	C640: amount of the penalty applied as a result of administrative and/or on-the-spot checks	C640A: amount of the penalty applied to previous years, following on-the-spot checks			
2016	CS-10		X	X	X	X	X	X	X	X	X	X	X	X								X		X	X	X	X	X						X	X															
2016	CS-12		X	X	X	X	X	X	X	X	X	X	X	X								X		X	X	X	X	X						X	X															
2016	CS-21		X	X	X	X	X	X	X	X	X	X	X	X								X		X	X	X	X	X						X	X															
2016	CS-22		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				X	X	X	X	X	X	X	X	X	X	X	X														
2016	CS-23		X	X	X	X	X	X	X	X	X	X	X	X											X	X	X	X	X						X	X														
2016	CS-24		X	X	X	X	X	X	X	X	X	X	X	X										X	X	X	X	X						X	X															
2016	CS-25		X	X	X	X	X	X	X	X	X	X	X	X										X	X	X	X	X						X	X															
2016	CS-26		X	X	X	X	X	X	X	X	X	X	X	X										X	X	X	X	X						X	X															
2016	CS-27	X	X	X	X	X	X	X	X	X	X	X	X	X										X	X	X	X	X						X	X															
2016	CS-28		X	X	X	X	X	X	X	X	X	X	X	X										X	X	X	X	X						X	X															
2016	CS-33	X	X	X	X	X	X	X	X	X	X	X	X	X		X							X	X	X	X	X	X						X	X															
2016	CS-34	X	X	X	X	X	X	X	X	X	X	X	X	X		X								X	X	X	X	X						X	X															
2016	CS-35	X	X	X	X	X	X	X	X	X	X	X	X	X										X	X	X	X	X						X	X															
2016	CS-36	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

Appendix II: Control data types and budget codes

Control data group	Control data type (C109)	Control data type description	NC FY	BUDGET CODE	BUDGET CODE DESCRIPTION
Direct Payments	CS-10	Single Area Payment Scheme	2017	050301020010022	Single area payment scheme - without financial discipline - 0% Reduction of payments - R.1307/13, Art.36 - calendar year 2016 - BG, CZ, EE, CY, LV, LT, HU, PL, RO, SK
Direct Payments	CS-10	Single Area Payment Scheme	2017	050301020010023	Single area payment scheme - with financial discipline - 0% Reduction of payments - R.1307/13, Art.36 - calendar year 2016 - BG, CZ, EE, CY, LV, LT, HU, PL, RO, SK
Direct Payments	CS-10	Single Area Payment Scheme	2017	050301020010024	Single area payment scheme - with financial discipline - 5% Reduction of payments - R.1307/13, Art.36&11 - calendar year 2016 - BG, CZ, EE, CY, LV, HU, SK
Direct Payments	CS-10	Single Area Payment Scheme	2017	050301020010025	Single area payment scheme - with financial discipline - 100% Reduction of payments - R.1307/13, Art.36&11 - calendar year 2016 - BG, HU, PL
Direct Payments	CS-12	Coupled support - Crop Specific Payment for Cotton	2017	050302400000048	Crop-specific payment for cotton - without financial discipline - R.1307/13, Art.58 - calendar year 2016 - BG, EL, ES, PT
Direct Payments	CS-12	Coupled support - Crop Specific Payment for Cotton	2017	050302400000049	Crop-specific payment for cotton - with financial discipline - R.1307/13, Art.58 - calendar year 2016 - BG, EL, ES, PT
Direct Payments	CS-12	Coupled support - Crop Specific Payment for Cotton	2017	050302400000050	Crop-specific payment for cotton - additional amounts of aid (2€) - without financial discipline - R.1307/13, Art.60(2) - calendar year 2016 - BG, EL, ES, PT
Direct Payments	CS-12	Coupled support - Crop Specific Payment for Cotton	2017	050302400000051	Crop-specific payment for cotton - additional amounts of aid (2€) - with financial discipline - R.1307/13, Art.60(2) - calendar year 2016 - BG, EL, ES, PT
Direct Payments	CS-21	Basic Payment Scheme	2017	050301100010009	Basic payment scheme - without financial discipline - 0% Reduction of payments - R.1307/13, Art.22 - calendar year 2016 - BE, DK, DE, IE, EL, ES, FR, HR, IT, LU, MT, NL, AT, PT, SI, FI, SE, UK
Direct Payments	CS-21	Basic Payment Scheme	2017	050301100010010	Basic payment scheme - with financial discipline - 0% Reduction of payments - R.1307/13, Art.22 - calendar year 2016 - BE, DK, DE, IE, EL, ES, FR, HR, IT, LU, MT, NL, AT, PT, SI, FI, SE, UK
Direct Payments	CS-21	Basic Payment Scheme	2017	050301100010011	Basic payment scheme - 5% Reduction of payments - R.1307/13, Art.22&11 - calendar year 2016 - DK, ES, LU, MT, NL, PT, SI, FI, SE, UK
Direct Payments	CS-21	Basic Payment Scheme	2017	050301100010012	Basic payment scheme - 15% Reduction of payments - R.1307/13, Art.22&11 - calendar year 2016 - Wales - UK
Direct Payments	CS-21	Basic Payment Scheme	2017	050301100010013	Basic payment scheme - 30% Reduction of payments - R.1307/13, Art.22&11 - calendar year 2016 - Wales - UK
Direct Payments	CS-21	Basic Payment Scheme	2017	050301100010014	Basic payment scheme - 50% Reduction of payments - R.1307/13, Art.22&11 - calendar year 2016 - IT
Direct Payments	CS-21	Basic Payment Scheme	2017	050301100010015	Basic payment scheme - 55% Reduction of payments - R.1307/13, Art.22&11 - calendar year 2016 - Wales - UK
Direct Payments	CS-21	Basic Payment Scheme	2017	050301100010016	Basic payment scheme - 100% Reduction of payments - R.1307/13, Art.22&11 - calendar year 2016 - BE, IE, EL, IT, AT, UK
Direct Payments	CS-22	Greening payment	2017	050301110000003	Payment for agricultural practices beneficial for the climate and the environment - without financial discipline - R.1307/13, Art.43 - calendar year 2016 - EU 28
Direct Payments	CS-22	Greening payment	2017	050301110000004	Payment for agricultural practices beneficial for the climate and the environment - with financial discipline - R.1307/13, Art.43 - calendar year 2016 - BE, BG, CZ, DK, DE, EE, IE, EL, ES, FR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, UK
Direct Payments	CS-23	Redistributive payment	2017	050301070000005	Redistributive payment - without financial discipline - R.1307/13, Art.41 & 42 - calendar year 2016 - BE, BG, DE, FR, HR, LT, PL, RO, UK
Direct Payments	CS-23	Redistributive payment	2017	050301070000006	Redistributive payment - with financial discipline - R.1307/13, Art.41 & 42 - calendar year 2016 - BE, BG, DE, FR, LT, PL, RO, UK
Direct Payments	CS-24	Area with natural constraints	2017	050301120000003	Payment for areas with natural constraints - without financial discipline - R.1307/13, Art.48 - calendar year 2016 - DK
Direct Payments	CS-24	Area with natural constraints	2017	050301120000004	Payment for areas with natural constraints - with financial discipline - R.1307/13, Art.48 - calendar year 2016 - DK
Direct Payments	CS-25	Young farmers scheme	2017	050301130000007	Payment for young farmers - without financial discipline - R.1307/13, Art.50&51(4) - calendar year 2016 - EU 28
Direct Payments	CS-25	Young farmers scheme	2017	050301130000008	Payment for young farmers - with financial discipline - R.1307/13, Art.50&51(4) - calendar year 2016 - BE, BG, CZ, DK, DE, EE, IE, EL, ES, FR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, UK
Direct Payments	CS-25	Young farmers scheme	2017	050301130000009	Payment for young farmers - basic payment scheme - national reserve, linear reduction - without financial discipline - R.1307/13, Art.50&51(2) - calendar year 2016 - BE, DE, FR, IT, LU, MT, SI, FI, UK

Direct Payments	CS-25	Young farmers scheme	2017	050301130000010	Payment for young farmers - basic payment scheme - national reserve, linear reduction - with financial discipline - R.1307/13, Art.50&51(2) - calendar year 2016 - BE, DE, FR, IT, LU, MT, SI, FI, UK
Direct Payments	CS-25	Young farmers scheme	2017	050301130000011	Payment for young farmers - single area payment scheme, linear reduction - without financial discipline - R.1307/13, Art.50&51(2) - calendar year 2016 - BG, CZ, EE, CY, LV, LT, HU, PL, RO, SK
Direct Payments	CS-25	Young farmers scheme	2017	050301130000012	Payment for young farmers - single area payment scheme, linear reduction - with financial discipline - R.1307/13, Art.50&51(2) - calendar year 2016 - BG, CZ, EE, CY, LV, LT, HU, PL, RO, SK
Direct Payments	CS-26	Small farmers scheme	2017	050302610000020	Small farmers scheme - basic payment scheme - national reserve, linear reduction - without financial discipline - R.1307/13, Art.22, 61&65(2)(a)(c) - calendar year 2016 - DE, EL, ES, HR, IT, MT, AT, PT, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000021	Small farmers scheme - basic payment scheme - national reserve, linear reduction - with financial discipline - R.1307/13, Art.22, 61&65(2)(a)(c) - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000022	Small farmers scheme - single area payment scheme - linear reduction - R.1307/13, Art.36, 61&65(2)(c) - calendar year 2016 - BG, EE, LV, HU, PL, RO
Direct Payments	CS-26	Small farmers scheme	2017	050302610000023	Small farmers scheme - redistributive payment - R.1307/13, Art.61, 41&42 - calendar year 2016 - BG, DE, HR, PL, RO
Direct Payments	CS-26	Small farmers scheme	2017	050302610000024	Small farmers scheme - payment for agricultural practices beneficial for the climate and the environment - without financial discipline - R.1307/13, Art.61&43 - calendar year 2016 - BG, DE, EE, EL, ES, HR, IT, LV, HU, MT, AT, PL, PT, RO, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000025	Small farmers scheme - payment for agricultural practices beneficial for the climate and the environment - with financial discipline - R.1307/13, Art.61&43 - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000026	Small farmers scheme - payment for young farmers and residual amounts - without financial discipline - R.1307/13, Art.50, 51(4), 61&65(2)(b) - calendar year 2016 - BG, DE, EE, EL, ES, HR, IT, LV, HU, MT, AT, PL, PT, RO, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000027	Small farmers scheme - payment for young farmers and residual amounts - with financial discipline - R.1307/13, Art.50, 51(4), 61&65(2)(b) - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000028	Small farmers scheme - payment for young farmers - basic payment scheme - national reserve, linear reduction - without financial discipline - R.1307/13, Art.50, 51(2)&61 - calendar year 2016 - DE, IT, MT, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000029	Small farmers scheme - payment for young farmers - single area payment scheme, linear reduction - without financial discipline - R.1307/13, Art.36, 50, 51(2)&61 - calendar year 2016 - BG, EE, LV, HU, PL, RO
Direct Payments	CS-26	Small farmers scheme	2017	050302610000030	Small farmers scheme - Voluntary coupled support measure 1 - without financial discipline - R.1307/13, Art.52, 61&63 - calendar year 2016 - BG, EE, EL, ES, HR, IT, LV, HU, MT, AT, PL, PT, RO, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000031	Small farmers scheme - Voluntary coupled support measure 1 - with financial discipline - R.1307/13, Art.52, 61&63(2)(a) - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000032	Small farmers scheme - Voluntary coupled support measure 2 - without financial discipline - R.1307/13, Art.52, 61&63 - calendar year 2016 - BG, EE, EL, ES, HR, IT, LV, HU, MT, AT, PL, PT, RO, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000033	Small farmers scheme - Voluntary coupled support measure 2 - with financial discipline - R.1307/13, Art.52, 61&63(2)(a) - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000034	Small farmers scheme - Voluntary coupled support measure 3 - without financial discipline - R.1307/13, Art.52, 61&63 - calendar year 2016 - BG, EE, EL, ES, HR, IT, LV, HU, MT, AT, PL, PT, RO, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000035	Small farmers scheme - Voluntary coupled support measure 3 - with financial discipline - R.1307/13, Art.52, 61&63(2)(a) - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000036	Small farmers scheme - Voluntary coupled support measure 4 - without financial discipline - R.1307/13, Art.52, 61&63 - calendar year 2016 - BG, EE, EL, ES, HR, IT, LV, HU, MT, AT, PL, PT, RO, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000037	Small farmers scheme - Voluntary coupled support measure 4 - with financial discipline - R.1307/13, Art.52, 61&63(2)(a) - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000038	Small farmers scheme - Voluntary coupled support measure 5 - without financial discipline - R.1307/13, Art.52, 61&63 - calendar year 2016 - BG, EE, EL, ES, HR, IT, LV, HU, PL, PT, RO, SI
Direct Payments	CS-26	Small farmers scheme	2017	050302610000039	Small farmers scheme - Voluntary coupled support measure 5 - with financial discipline - R.1307/13, Art.52, 61&63(2)(a) - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000040	Small farmers scheme - Voluntary coupled support measure 6 - without financial discipline - R.1307/13, Art.52, 61&63 - calendar year 2016 - BG, EE, EL, ES, HR, IT, LV, HU, PL, RO
Direct Payments	CS-26	Small farmers scheme	2017	050302610000041	Small farmers scheme - Voluntary coupled support measure 6 - with financial discipline - R.1307/13, Art.52, 61&63(2)(a) - calendar year 2016 - EL
Direct Payments	CS-26	Small farmers scheme	2017	050302610000042	Small farmers scheme - Voluntary coupled support measure 7 - without financial discipline - R.1307/13, Art.52, 61&63 - calendar year 2016 - BG, EE, EL, ES, HR, IT, LV, HU, PL, RO
Direct Payments	CS-26	Small farmers scheme	2017	050302610000043	Small farmers scheme - Voluntary coupled support measure 7 - with financial discipline - R.1307/13, Art.52, 61&63(2)(a) - calendar year 2016 - EL

[illegible]

Direct Payments	CS-27	Voluntary coupled support	2017	050302600000048	Voluntary coupled support - measure 23 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR, RO
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000049	Voluntary coupled support - measure 24 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR, RO
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000050	Voluntary coupled support - measure 24 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR, RO
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000051	Voluntary coupled support - measure 25 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000052	Voluntary coupled support - measure 25 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000053	Voluntary coupled support - measure 26 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000054	Voluntary coupled support - measure 26 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000055	Voluntary coupled support - measure 27 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000056	Voluntary coupled support - measure 27 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000057	Voluntary coupled support - measure 28 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000058	Voluntary coupled support - measure 28 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000059	Voluntary coupled support - measure 29 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000060	Voluntary coupled support - measure 29 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000061	Voluntary coupled support - measure 30 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000062	Voluntary coupled support - measure 30 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000063	Voluntary coupled support - measure 31 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000064	Voluntary coupled support - measure 31 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000065	Voluntary coupled support - measure 32 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR
Direct Payments	CS-27	Voluntary coupled support	2017	050302600000066	Voluntary coupled support - measure 32 - with financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR
EAFRD	CS-33	EAFRD - Area related rural development measures	2017	05046001	EAFRD expenditure programming period 2014-2020
EAFRD	CS-34	EAFRD - Animal related rural development measures	2017	05046001	EAFRD expenditure programming period 2014-2020
EAFRD	CS-35	EAFRD - non-area-related and non-animal-related rural development measures	2017	05046001	EAFRD expenditure programming period 2014-2020
EAFRD	CS-36	EAFRD - Collective claims for area-related rural development measures (RDP 2014-2020)	2017	05046001	EAFRD expenditure programming period 2014-2020

Appendix III: Control statistics

Computer file structure of the control statistics according to chapter 3.1.3 of the Guidelines

A) General structure overview for all control data types

The "X" stands for required data. Note that irrespective of the control data type (C109) or required data "X", the header of each file should include the full set of datafields determined for control statistics.

F100	C109	C109A	C110	C200	C554	C900	C901	C902	C903	C904	C905	C906	C907	C908	C909	C910	C911	C912	C913	C640
X	CS-10		X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-12		X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-21		X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-22		X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-23		X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-24		X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-25		X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-26		X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-27	X	X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-33	X	X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-34	X	X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-35	X	X	X	X	X	X	X	X	X	X	X	X	X						X
X	CS-36	X	X	X	X	X			X	X			X	X		X	X	X	X	X
X	CS-3A		X	X											X					

B) General structure for control data types CS-10, CS-12, CS-21, CS-22, CS-23, CS-24, CS-25, CS-26, CS-27, CS-33, CS-34, CS-35 (chapter 3.1.3 point (2))

Paying Agency (F100)	Control data type (C109)	Control data subtype (C109A)	Year (C110)	Number of beneficiaries (C200)	Amount claimed (C554)	Amount not paid resulting from administrative check	Amount subject to on-the-spot check (OTSC) Number of beneficiaries (applicants)				Amount not paid resulting from OTSC, excluding penalty elements Number of beneficiaries (applicants)				Amount of the penalty applied as a result of administrative and/or OTSC
							in relation to risk selection		in relation to random selection		in relation to risk selection		in relation to random selection		
						Amount (C900)	Amount (C901)	Number of beneficiaries (C902)	Amount (C903)	Number of beneficiaries (C904)	Amount (C905)	Number of beneficiaries (C906)	Amount (C907)	Number of beneficiaries (C908)	Amount (C640)
Source for calculation of the fields is the control data by applying following formula's:															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
GROUP BY F100	GROUP BY C109	GROUP BY C109A	WHERE C110 = '2016'	COUNT DISTINCT F100/F200	SUM C554	SUM (C561,C561B) WHERE C600 = 'N' OR WHERE C620 = 'Y'	SUM (C554) WHERE C611 = '2' or '3'	COUNT DISTINCT F100/F200 WHERE C611 = '2' or '3'	SUM (C554) WHERE C611 = '1'	COUNT DISTINCT F100/F200 WHERE C611 = '1'	SUM (C561,C561B) WHERE C600 <> 'N' AND C611 = '2' or '3' AND C561 > 0 OR C561B > 0)	COUNT DISTINCT F200 WHERE ((C600 <> 'N' AND C611 = '2' or '3' AND C561 > 0 OR C561B > 0)	SUM (C561,C561B) WHERE C600 <> 'N' AND C611 = '1')	COUNT DISTINCT F200 WHERE (C600 <> 'N' AND C611 = '1' AND C561 > 0 OR C561B > 0)	SUM (C640)

C) Structure for control data type CS-3A (chapter 3.1.3 point (3))

Paying Agency (F100)	Control data type (C109)	Year (C110)	Number of beneficiaries (C200)	Total net number of EAFRD OTSC
				Number of beneficiaries (C909)
Source for calculation of the fields in accordance with the Guidelines				
(a)	(b)	(c)	(d)	(e)
GROUP BY F100	CS-3A	2016	In accordance with chapter 3.1.3 point 4 of the Guidelines	In accordance with chapter 3.1.3 point 4 of the Guidelines

D) other

For control data type (C109) CS-28 'Hemp' only control data is to be submitted (in accordance with chapter 3.1.3 point (5))

E) Collective claims - control data type CS-36 (chapter 3.1.3 point (4))

Paying Agency (F100)	Control data type (C109)	Control data subtype (C109A)	Year (C110)	Number of beneficiaries (C200)	Amount claimed (C554)	Amount not paid resulting from administrative check	Collective claims under EAFRD - Area				Collective claims under EAFRD - Commitments				Amount of the penalty applied as a result of administrative and/or OTSC
							Amount subject to OTSC Number of beneficiaries (applicants)		Amount not paid resulting from OTSC, excluding penalty elements Number of beneficiaries (applicants)		Amount not paid	Notifications	Subject to OTSC risk selected	Subject to OTSC random selected	
						Amount (C900)	Amount (C903)	Number of beneficiaries (C904)	Amount (C907)	Number of beneficiaries (C908)	Amount (C910)	Number of commitments (C911)	Number of commitments (C912)	Number of commitments (C913)	Amount (C640)
Source for calculation of the fields is the control data by applying following formula's and/or the Guidelines:															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
GROUP BY F100	CS-36	GROUP BY C109A	2016	COUNT DISTINCT F100/F200	SUM C554	In accordance with chapter 3.1.3 point 5 of the Guidelines	SUM (C554) WHERE C600 <> 'N'	COUNT DISTINCT F100/F200 WHERE C600 <> 'N'	SUM (C561) WHERE C600 <> 'N'	COUNT DISTINCT F200 WHERE (C600 <> 'N' AND C561 > 0)	In accordance with chapter 3.1.3 point 5 of the Guidelines	In accordance with chapter 3.1.3 point 5 of the Guidelines	In accordance with chapter 3.1.3 point 5 of the Guidelines	In accordance with chapter 3.1.3 point 5 of the Guidelines	SUM (C640)

F) examples															
F100	C109	C109A	C110	C200	C554	C900	C901	C902	C903	C904	C905	C906	C907	C908	C640
NL04	CS-12		2016	2000	400.000,00	4.000,00	1.000,00	5	24.000,00	120	40,00	1	1.050,00	4	-10,00
NL04	CS-21		2016	1000	300.000,00	6.000,00			16.500,00	55			1.500,00	5	-100,00
NL04	CS-22		2016	1000	60.000,00	500,00	1.000,00	5	3.000,00	25	100,00	1	500,00	5	0,00
NL04	CS-27	M02	2016	20	40.000,00	1.000,00	400,00	1	2.400,00	12	40,00	1	90,00	3	-40,00
NL04	CS-33	08	2016	1000	250.000,00	5.500,00	10.000,00	38	3.000,00	12	250,00	6	70,00	4	-15,00
NL04	CS-33	12	2016	750	175.000,00	3.000,00	7.000,00	31	2.500,00	9	160,00	10	50,00	2	-10,00
NL04	CS-34	14	2016	275	300.000,00	1.500,00	12.000,00	11	3.400,00	3	300,00	2	75,00	0	0,00
NL04	CS-35	04	2016	45	400.000,00	8.000,00	3.000,00	4	20.000,00	8	1.200,00	1	400,00	1	-80,00
F100	C109	C109A	C110	C200	C554	C900	C903	C904	C907	C908	C910	C911	C912	C913	C640
NL04	CS-36	10	2016	40	6.000.000,00	4.000,00	1.150.000,00	10	13.800,00	2	3.600,00	145.317	5.670	1.599	-4.300,00
F100	C109	C110	C200	C909											
NL04	CS-3A	2016	1200	62											

Appendix IV: Control data subtype

Control data subtype (C109A)	Description	Budget codes	
M01	Voluntary coupled support - measure 1 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BE, BG, CZ, DK, EE, IE, EL, ES, HR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, UK	050302600000003	050302600000004
M02	Voluntary coupled support - measure 2 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BE, BG, CZ, EE, EL, ES, HR, IT, CY, LV, LT, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, UK	050302600000005	050302600000006
M03	Voluntary coupled support - measure 3 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BE, BG, CZ, EE, EL, ES, HR, IT, CY, LV, LT, HU, MT, AT, PL, PT, RO, SI, SK, FI, UK	050302600000007	050302600000008
M04	Voluntary coupled support - measure 4 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BE, BG, CZ, EE, EL, ES, FR, HR, IT, LV, LT, HU, MT, AT, PL, PT, RO, SI, SK, FI	050302600000009	050302600000010
M05	Voluntary coupled support - measure 5 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BE, BG, CZ, EL, ES, FR, HR, IT, LV, LT, HU, PL, PT, RO, SI, SK, FI	050302600000011	050302600000012
M06	Voluntary coupled support - measure 6 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BE, BG, CZ, EL, ES, FR, HR, IT, LV, LT, HU, PL, RO, SK, FI	050302600000013	050302600000014
M07	Voluntary coupled support - measure 7 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BG, CZ, EL, ES, FR, HR, IT, LV, LT, HU, PL, RO, SK, FI	050302600000015	050302600000016
M08	Voluntary coupled support - measure 8 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BG, CZ, EL, ES, HR, IT, LV, LT, HU, PL, RO, SK, FI	050302600000017	050302600000018
M09	Voluntary coupled support - measure 9 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BG, CZ, EL, ES, IT, LV, LT, HU, PL, RO, SK, FI	050302600000019	050302600000020
M10	Voluntary coupled support - measure 10 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - BG, CZ, EL, ES, FR, IT, LV, HU, PL, RO, SK, FI	050302600000021	050302600000022
M11	Voluntary coupled support - measure 11 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - CZ, EL, ES, FR, IT, LV, HU, PL, RO, FI	050302600000023	050302600000024
M12	Voluntary coupled support - measure 12 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - CZ, EL, ES, FR, IT, LV, PL, RO, FI	050302600000025	050302600000026
M13	Voluntary coupled support - measure 13 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - EL, ES, FR, IT, LV, RO, FI	050302600000027	050302600000028
M14	Voluntary coupled support - measure 14 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - EL, ES, FR, IT, RO, FI	050302600000029	050302600000030
M15	Voluntary coupled support - measure 15 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - EL, ES, FR, IT, RO, FI	050302600000031	050302600000032
M16	Voluntary coupled support - measure 16 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - EL, FR, IT, RO, FI	050302600000033	050302600000034
M17	Voluntary coupled support - measure 17 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR, IT, RO, FI	050302600000035	050302600000036
M18	Voluntary coupled support - measure 18 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR, IT, FI	050302600000037	050302600000038
M19	Voluntary coupled support - measure 19 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR, IT, RO, FI	050302600000039	050302600000040
M20	Voluntary coupled support - measure 20 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR, IT, RO, FI	050302600000041	050302600000042
M21	Voluntary coupled support - measure 21 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR, RO, FI	050302600000043	050302600000044
M22	Voluntary coupled support - measure 22 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR, RO, FI	050302600000045	050302600000046
M23	Voluntary coupled support - measure 23 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR, RO	050302600000047	050302600000048
M24	Voluntary coupled support - measure 24 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR, RO	050302600000049	050302600000050
M25	Voluntary coupled support - measure 25 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR	050302600000051	050302600000052
M26	Voluntary coupled support - measure 26 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR	050302600000053	050302600000054
M27	Voluntary coupled support - measure 27 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR	050302600000055	050302600000056
M28	Voluntary coupled support - measure 28 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - ES, FR	050302600000057	050302600000058
M29	Voluntary coupled support - measure 29 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR	050302600000059	050302600000060
M30	Voluntary coupled support - measure 30 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR	050302600000061	050302600000062
M31	Voluntary coupled support - measure 31 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR	050302600000063	050302600000064
M32	Voluntary coupled support - measure 32 - without financial discipline - R.1307/13, Art.52 - calendar year 2016 - FR	050302600000065	050302600000066
Measure	as described in Annex IV, chapter 1.2 of Regulation (EU) 2016/1813	05046001	n/a
Measure	as described in Annex IV, chapter 1.2 of Regulation (EU) 2016/1813	05046001	n/a
Measure	as described in Annex IV, chapter 1.2 of Regulation (EU) 2016/1813	05046001	n/a
Measure	as described in Annex IV, chapter 1.2 of Regulation (EU) 2016/1813	05046001	n/a