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from: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 22 October 2010

to: Mr Pierre de BOISSIEU, Secretary-General of the Council of the European
Union

Subject: COMMISSION STAFF WORKING DOCUMENT
Accompanying the
21ST ANNUAL REPORT ON IMPLEMENTATION OF
THE STRUCTURAL FUNDS (2009)
PARTS 5 - 6

Delegations will find attached Commission document SEC(2010) 1230 final, parts 5-6.

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EUROPEAN COMMISSION

Brussels, 21.10.2010
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COMMISSION STAFF WORKING DOCUMENT

Accompanying the

**21ST ANNUAL REPORT ON IMPLEMENTATION OF
THE STRUCTURAL FUNDS (2009)**

PARTS 5 - 6

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Part 5: Use of Structural Funds in the 2000-2006 period by Objective and Field of Intervention

		Prog. complement	Total (%)	Cert. Expenditure	Total (%)
Total		224 622 406 691	100.00 %	207 501 569 501	100.00 %
	557				
		Prog. complement	Total (%)	Cert. Expenditure	Total (%)
	145	161 740 938 369	72.01 %	151 167 040 613	72.85 %
Objective 1					

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	56 498 859 742	34.93 %	49 943 575 582	33.04 %
10. Productive Environment	31 267 582	0.06 %	33 239 352	0.07 %
1. Productive Environment	31 267 582	100.00 %	33 239 352	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	56 498 859 742	34.93 %	49 943 575 582	33.04 %
11. Agriculture	8 604 225 204	15.23 %	7 880 797 930	15.78 %
11. Agriculture	629 288 977	7.31 %	575 458 173	7.30 %
111. Investments in agricultural holdings	3 871 969 208	45.00 %	3 575 252 079	45.37 %
112. Setting up young farmers	1 131 953 445	13.16 %	1 114 601 963	14.14 %
114. Improving processing and marketing of agricultural products	2 747 071 212	31.93 %	2 421 709 456	30.73 %
113. Agriculture-specific vocational training	189 717 003	2.20 %	160 059 895	2.03 %
1182. Meeting standards: use of farm advisory services	34 225 359	0.40 %	33 716 365	0.43 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	56 498 859 742	34.93 %	49 943 575 582	33.04 %
12. Forestry	2 019 750 688	3.57 %	1 972 208 476	3.95 %
12. Forestry	490 202 879	24.27 %	485 440 159	24.61 %
122. Improving harvesting, processing and marketing of forestry products	98 453 271	4.87 %	92 180 845	4.67 %
123. Promoting new outlets for the use and marketing of forestry products	45 203 848	2.24 %	46 999 100	2.38 %
124. Establishment of associations of forest holders	21 655 673	1.07 %	21 635 217	1.10 %
125. Restoring forestry production potential damaged by natural disasters and fire and introducing appropriate prevention instruments	480 045 072	23.77 %	480 786 183	24.38 %

121. Investments in forest holdings	457 356 864	22.64%	436 901 770	22.15%
128. Forestry-specific vocational training	78 351 288	3.88%	68 123 861	3.45%
126. Planting of non-farm land	238 232 797	11.80%	228 112 697	11.57%
127. Improving and maintaining the ecological stability of protected woodlands	110 248 995	5.46%	112 028 645	5.68%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	56 498 859 742	34.93%	49 943 575 582	33.04%
13. Promoting the adaptation and the development of rural areas	10 472 564 799	18.54%	9 622 216 392	19.27%
13. Promoting the adaptation and the development of rural areas	871 178 510	8.32%	791 869 450	8.23%
1301. Land improvement	192 198 209	1.84%	186 912 223	1.94%
1302. Reparcelling	550 740 342	5.26%	517 066 111	5.37%
1303. Setting up of farm relief and farm management services	160 654 871	1.53%	158 617 341	1.65%
1304. Marketing of quality agricultural products	179 271 734	1.71%	161 866 472	1.68%
1305. Basic services for the rural economy and population	336 944 109	3.22%	283 122 973	2.94%
1306. Renovation and development of villages and protection and conservation of the rural heritage	2 095 304 868	20.01%	1 978 052 544	20.56%
1307. Diversification of agricultural activities and activities close to agriculture, to provide multiple activities or alternative incomes	487 162 473	4.65%	402 070 019	4.18%
1308. Agricultural water resources management	2 157 002 382	20.60%	1 868 508 054	19.42%
1309. Development and improvement of infrastructure connected with the development of agriculture	1 603 171 682	15.31%	1 552 342 811	16.13%
1310. Encouragement for tourist activities	388 219 806	3.71%	350 257 366	3.64%
1311. Encouragement for craft activities	432 885 413	4.13%	400 156 092	4.16%
1312. Preservation of the environment in connection with land, forestry and landscape conservation as well as with the improvement of animal welfare	704 510 269	6.73%	661 621 090	6.88%
1313. Restoring agricultural production potential damaged by natural disasters and introducing appropriate prevention instruments	255 775 235	2.44%	239 574 779	2.49%
1314. Financial engineering	43 178 009	0.41%	51 130 325	0.53%
1399. LEADER+	14 366 887	0.14%	19.048.742	0.20%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
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1. Productive Environment	56 498 859 742	34.93 %	49 943 575 582	33.04 %
14. Fisheries	2 920 566 630	5.17 %	163 725 706	0.33 %
14. Fisheries	57 551 432	1.97 %	12 305 717	7.52 %
141. Adjustment of the fishing effort	431 621 728	14.78 %		
142. Renewal and modernisation of the fishing fleet	518 781 002	17.76 %		
143. Processing, marketing and promoting of fisheries products	632 174 965	21.65 %		
144. Aquaculture	337 670 049	11.56 %	1 370 078	0.84 %
145. Equipment of the fishing ports and protection of the coastal marine zones	390 106 792	13.36 %	53 662 437	32.78 %
146. Socio-economic measures (including aids to the temporary stopping and compensation for technical restrictions)	338 989 243	11.61 %		
147. Actions by professionals (including vocational training, small coastal fishing)	110 857 689	3.80 %		
148. Measures financed by other Structural Funds (ERDF, ESF)	102 813 729	3.52 %	96 387 473	58.87 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	56 498 859 742	34.93 %	49 943 575 582	33.04 %
15. Assisting large business organisations	4 358 140 970	7.71 %	4 077 233 919	8.16 %
15. Assisting large business organisations	438 279 245	10.06 %	393 162 110	9.64 %
151. Investment in physical capital (plant and equipment, cofinancing of state aids)	2 843 537 776	65.25 %	2 664 106 054	65.34 %
152. Environment-friendly technologies, clean and economical energy technologies	360 328 840	8.27 %	351 006 998	8.61 %
153. Business advisory services (including internationalisation, exporting and environmental management, purchase of technology)	499 601 468	11.46 %	478 998 827	11.75 %
154. Services to stakeholders (health and safety, providing care for dependants)	56 297 890	1.29 %	55 911 886	1.37 %
155. Financial engineering	160 095 751	3.67 %	134 048 044	3.29 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	56 498 859 742	34.93 %	49 943 575 582	33.04 %
16. Assisting SMEs and the craft sector	15 029 031 194	26.60 %	14 244 488 489	28.52 %
16. Assisting SMEs and the craft sector	763 069 366	5.08 %	685 700 571	4.81 %
161. Investment in physical capital (plant and equipment, cofinancing of state aids)	7 900 979 631	52.57 %	7 600 870 639	53.36 %

162. Environment-friendly technologies, clean and economical energy technologies	813 376 383	5.41%	799 366 576	5.61%
163. Business advisory services (information, business planning, consultancy services, marketing, management, design, internationalisation, exporting, environmental management, purchase of technology)	1 747 824 034	11.63%	1 674 163 169	11.75%
164. Shared business services (business estates, incubator units, stimulation, promotional services, networking, conferences, trade fairs)	2 001 775 159	13.32%	1 835 424 508	12.89%
165. Financial engineering	1 093 344 226	7.27%	1 022 670 545	7.18%
166. Services in support of the social economy (providing care for dependents, health and safety, cultural activities)	300 677 117	2.00%	260 784 821	1.83%
167. Vocational training	407 985 278	2.71%	365 507 660	2.57%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	56 498 859 742	34.93%	49 943 575 582	33.04%
17. Tourism	5 151 474 109	9.12%	4 638 383 766	9.29%
17. Tourism	572 498 843	11.11%	510 238 989	11.00%
171. Physical investment (information centres, tourist accommodation, catering, facilities)	3 119 756 969	60.56%	2 823 114 671	60.86%
172. Non-physical investments (development and provision of tourist services, sporting, cultural and leisure activities, heritage)	685 256 171	13.30%	598 706 559	12.91%
173. Shared services for the tourism industry (including promotional activities, networking, conferences and trade fairs)	613 342 152	11.91%	558 722 517	12.05%
174. Vocational training	160 619 973	3.12%	147 601 030	3.18%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	56 498 859 742	34.93%	49 943 575 582	33.04%
18. Research, technological development and innovation (RTDI)	7 911 838 566	14.00%	7 311 281 553	14.64%
18. Research, technological development and innovation (RTDI)	533 631 025	6.74%	458 400 301	6.27%
181. Research projects based in universities and research institutes	1 944 632 780	24.58%	1 810 385 544	24.76%
182. Innovation and technology transfers, establishment of networks and partnerships between businesses and/or research institutes	2 644 059 926	33.42%	2 455 378 102	33.58%
183. RTDI Infrastructure	2 435 564 185	30.78%	2 240 096 278	30.64%
184. Training for researchers	353 950 649	4.47%	347 021 327	4.75%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	36 465 953 884	22.55 %	34 454 172 464	22.79 %
20. Human Resources	98 582 302	0.27 %	88 793 180	0.26 %
2. Human Resources	98 582 302	100.00 %	88 793 180	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	36 465 953 884	22.55 %	34 454 172 464	22.79 %
21. Labour market policy	11 162 430 086	30.61 %	10 634 664 851	30.87 %
21. Labour market policy	11 162 430 086	100.00 %	10 634 664 851	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	36 465 953 884	22.55 %	34 454 172 464	22.79 %
22. Social inclusion	4 905 144 114	13.45 %	4 683 244 325	13.59 %
22. Social inclusion	4 905 144 114	100.00 %	4 683 244 325	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	36 465 953 884	22.55 %	34 454 172 464	22.79 %
23. Developing educational and vocational training (persons, firms)	11 366 900 002	31.17 %	10 865 677 452	31.54 %
23. Developing educational and vocational training (persons, firms)	11 366 900 002	100.00 %	10 865 677 452	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	36 465 953 884	22.55 %	34 454 172 464	22.79 %
24. Workforce flexibility, entrepreneurial activity, innovation, information and communication technologies (persons, firms)	7 020 301 789	19.25 %	6 388 520 410	18.54 %
24. Workforce flexibility, entrepreneurial activity, innovation, information and communication technologies (persons, firms)	7 020 301 789	100.00 %	6 388 520 410	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	36 465 953 884	22.55 %	34 454 172 464	22.79 %
25. Positive labour market actions for women	1 912 595 592	5.24 %	1 793 272 246	5.20 %
25. Positive labour market actions for women	1 912 595 592	100.00 %	1 793 272 246	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	65 077 496 183	40.24 %	63 674 791 595	42.12 %

30. Basic Infrastructure	4 997 238	0.01 %	2 915 041	0.00 %
3. Basic Infrastructure	4 997 238	100.00%	2 915 041	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	65 077 496 183	40.24 %	63 674 791 595	42.12 %
31. Transport infrastructure	32 459 804 175	49.88 %	33 006 543 085	51.84 %
31. Transport infrastructure	480 115 033	1.48%	458 568 816	1.39%
311. Rail	7 515 293 165	23.15%	7 536 816 207	22.83%
3121. National roads	2 267 519 323	6.99%	2 553 339 939	7.74%
3122. Regional/local roads	2 767 047 249	8.52%	2 857 572 396	8.66%
3123. Cycle tracks	33 401 364	0.10%	32 343 883	0.10%
312. Roads	9 241 798 932	28.47%	9 597 666 757	29.08%
313. Motorways	4 311 369 031	13.28%	4 342 837 448	13.16%
314. Airports	915 285 673	2.82%	1 003 898 711	3.04%
315. Ports	1 432 288 271	4.41%	1 384 180 335	4.19%
316. Waterways	79 523 156	0.24%	77 453 522	0.23%
317. Urban Transport	2 071 806 907	6.38%	1 900 347 929	5.76%
318. Multimodal Transport	915 182 797	2.82%	877 835 266	2.66%
319. Intelligent Transport Systems	429 173 274	1.32%	383 681 876	1.16%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	65 077 496 183	40.24 %	63 674 791 595	42.12 %
32. Telecommunications infrastructure and information society	5 571 532 642	8.56 %	5 171 129 784	8.12 %
32. Telecommunications infrastructure and information society	338 912 013	6.08%	333 813 035	6.46%
321. Basic infrastructure	998 834 706	17.93%	910 677 192	17.61%
322. Information and Communication Technology (including security and safe transmission measures)	1 463 832 001	26.27%	1 339 132 800	25.90%
323. Services and applications for the citizen (health, administration, education)	1 833 064 905	32.90%	1 763 364 091	34.10%
324. Services and applications for SMEs (electronic commerce and transactions, education and training, networking)	936 889 016	16.82%	824 142 666	15.94%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	65 077 496 183	40.24 %	63 674 791 595	42.12 %
33. Energy infrastructures (production, delivery)	1 360 037 478	2.09 %	1 173 329 976	1.84 %
33. Energy infrastructures (production, delivery)	388 429 522	28.56 %	343 359 527	29.26 %
331. Electricity, gas, petrol, solid fuel	357 302 037	26.27 %	318 467 732	27.14 %
332. Renewable sources of energy (solar power, wind power, hydro-electricity, biomass)	380 199 804	27.96 %	316 533 636	26.98 %
333. Energy efficiency, cogeneration, energy control	234 106 114	17.21 %	194 969 081	16.62 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	65 077 496 183	40.24 %	63 674 791 595	42.12 %
34. Environmental infrastructure (including water)	10 353 831 851	15.91 %	9 614 785 769	15.10 %
34. Environmental infrastructure (including water)	2 074 347 002	20.03 %	1 803 406 361	18.76 %
341. Air	281 757 778	2.72 %	232 669 280	2.42 %
342. Noise	44 736 817	0.43 %	21 876 225	0.23 %
343. Urban and industrial waste (including hospital and dangerous waste)	1 311 377 611	12.67 %	1 223 288 864	12.72 %
344. Drinking water (collection, storage, treatment and distribution)	2 829 904 871	27.33 %	2 637 306 920	27.43 %
345. Sewerage and purification	3 811 707 773	36.81 %	3 696 238 119	38.44 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	65 077 496 183	40.24 %	63 674 791 595	42.12 %
35. Planning and rehabilitation	8 896 610 732	13.67 %	8 355 562 575	13.12 %
35. Planning and rehabilitation	203 792 796	2.29 %	179 059 752	2.14 %
351. Upgrading and Rehabilitation of industrial and military sites	1 196 694 373	13.45 %	1 095 376 768	13.11 %
352. Rehabilitation of urban areas	3 292 472 637	37.01 %	3 152 963 453	37.73 %
353. Protection, improvement and regeneration of the natural environment	2 461 135 274	27.66 %	2 181 087 054	26.10 %
354. Maintenance and restoration of the cultural heritage	1 742 515 651	19.59 %	1 747 075 548	20.91 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	65 077 496 183	40.24 %	63 674 791 595	42.12 %
36. Social infrastructure and public health	6 430 682 067	9.88 %	6 350 525 365	9.97 %
36. Social infrastructure and public health	6 430 682 067	100.00 %	6 350 525 365	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	3 698 628 560	2.29 %	3 094 500 971	2.05 %
40. Miscellaneous	256 519 006	6.94 %	218 529 448	7.06 %
4. Miscellaneous	256 519 006	100.00 %	218 529 448	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	3 698 628 560	2.29 %	3 094 500 971	2.05 %
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIFG)	2 979 730 036	80.56 %	2 447 127 933	79.08 %
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIFG)	568 261 190	19.07 %	420 031 523	17.16 %
411. Preparation, implementation, monitoring, publicity	1 148 950 015	38.56 %	994 529 813	40.64 %
412. Evaluation	227 728 072	7.64 %	190 044 533	7.77 %
413. Studies	658 748 198	22.11 %	585 882 235	23.94 %
414. Innovative actions	182 240 268	6.12 %	80 190 595	3.28 %
415. Information to the public	193 802 293	6.50 %	176 449 235	7.21 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	3 698 628 560	2.29 %	3 094 500 971	2.05 %
49.	462 379 518	12.50 %	428 843 590	13.86 %
499. Data not available	462 379 518	100.00 %	428 843 590	100.00 %

Source: Commission database SFC, data as of December 2009

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
100	24.295.551.652	10.82 %	22.307.349.020	10.75 %
Objective 2				

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40 %	12 306 109 322	55.17 %
10. Productive Environment	8 008 875	0.06 %	7 924 553	0.06 %
1. Productive Environment	8 008 875	100.00 %	7 924 553	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40 %	12 306 109 322	55.17 %
11. Agriculture	29 318 825	0.22 %	26 367 088	0.21 %
11. Agriculture	6 298 307	21.48 %	5 881 517	22.31 %
112. Setting up young farmers	8 168 382	27.86 %	6 584 374	24.97 %

113. Agriculture-specific vocational training	14 852 136	50.66%	13 901 197	52.72%
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	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40%	12 306 109 322	55.17%
12. Forestry	9 601 560	0.07%	9 093 695	0.07%
123. Promoting new outlets for the use and marketing of forestry products	353 218	3.68%	332 931	3.66%
128. Forestry-specific vocational training	5 167 142	53.82%	4 962 826	54.57%
127. Improving and maintaining the ecological stability of protected woodlands	4 081 201	42.51%	3 797 938	41.76%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40%	12 306 109 322	55.17%
13. Promoting the adaptation and the development of rural areas	591 739 017	4.40%	549 481 926	4.47%
13. Promoting the adaptation and the development of rural areas	81 367 577	13.75%	77 186 731	14.05%
1301. Land improvement	2 640 677	0.45%	2 600 971	0.47%
1302. Reparcelling	7 727 620	1.31%	5 740 713	1.04%
1304. Marketing of quality agricultural products	1 141 974	0.19%	1 114 730	0.20%
1305. Basic services for the rural economy and population	58 585 548	9.90%	53 297 801	9.70%
1306. Renovation and development of villages and protection and conservation of the rural heritage	204 806 425	34.61%	189 316 945	34.45%
1307. Diversification of agricultural activities and activities close to agriculture, to provide multiple activities or alternative incomes	11 498 154	1.94%	10 398 609	1.89%
1308. Agricultural water resources management	9 929 872	1.68%	9 314 729	1.70%
1309. Development and improvement of infrastructure connected with the development of agriculture	34 664 176	5.86%	28 927 976	5.26%
1310. Encouragement for tourist activities	51 694 452	8.74%	51 002 930	9.28%
1311. Encouragement for craft activities	15 891 092	2.69%	14 641 649	2.66%
1312. Preservation of the environment in connection with land, forestry and landscape conservation as well as with the improvement of animal welfare	109 450 725	18.50%	103 658 310	18.86%
1314. Financial engineering	2 340 726	0.40%	2 279 832	0.41%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40%	12 306 109 322	55.17%
14. Fisheries	12 751 774	0.09%	12 384 665	0.10%
14. Fisheries	4 573 486	35.87%	4 684 075	37.82%
145. Equipment of the fishing ports and protection of the coastal marine zones	1 900 470	14.90%	1 788 997	14.45%
148. Measures financed by other Structural Funds (ERDF, ESF)	6 277 819	49.23%	5 911 593	47.73%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40%	12 306 109 322	55.17%
15. Assisting large business organisations	560 890 368	4.17%	524 886 987	4.27%
15. Assisting large business organisations	41 035 409	7.32%	38 870 207	7.41%
151. Investment in physical capital (plant and equipment, cofinancing of state aids)	431 271 473	76.89%	402 623 352	76.71%
152. Environment-friendly technologies, clean and economical energy technologies	26 171 118	4.67%	23 625 281	4.50%
153. Business advisory services (including internationalisation, exporting and environmental management, purchase of technology)	32 433 097	5.78%	29 952 975	5.71%
154. Services to stakeholders (health and safety, providing care for dependants)	330 749	0.06%	250 784	0.05%
155. Financial engineering	29 648 522	5.29%	29 564 388	5.63%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40%	12 306 109 322	55.17%
16. Assisting SMEs and the craft sector	7 484 272 393	55.61%	6 822 357 391	55.44%
16. Assisting SMEs and the craft sector	1 125 681 491	15.04%	1 045 034 289	15.32%
161. Investment in physical capital (plant and equipment, cofinancing of state aids)	1 950 323 380	26.06%	1 803 366 352	26.43%
162. Environment-friendly technologies, clean and economical energy technologies	298 810 799	3.99%	272 636 275	4.00%
163. Business advisory services (information, business planning, consultancy services, marketing, management, design, internationalisation, exporting, environmental management, purchase of technology)	1 358 729 403	18.15%	1 177 444 084	17.26%
164. Shared business services (business estates, incubator units, stimulation, promotional services, networking, conferences, trade fairs)	1 648 388 023	22.02%	1 498 157 856	21.96%

165. Financial engineering	488 105 762	6.52%	457 950 451	6.71%
166. Services in support of the social economy (providing care for dependents, health and safety, cultural activities)	382 570 955	5.11%	357 618 602	5.24%
167. Vocational training	231 662 581	3.10%	210 149 482	3.08%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40%	12 306 109 322	55.17%
17. Tourism	2 269 017 963	16.86%	2 179 932 156	17.71%
17. Tourism	268 978 354	11.85%	262 221 437	12.03%
171. Physical investment (information centres, tourist accommodation, catering, facilities)	1 397 387 967	61.59%	1 342 878 954	61.60%
172. Non-physical investments (development and provision of tourist services, sporting, cultural and leisure activities, heritage)	369 817 400	16.30%	358 914 915	16.46%
173. Shared services for the tourism industry (including promotional activities, networking, conferences and trade fairs)	198 232 162	8.74%	182 328 774	8.36%
174. Vocational training	34 602 080	1.52%	33 588 075	1.54%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	13 458 591 153	55.40%	12 306 109 322	55.17%
18. Research, technological development and innovation (RTDI)	2 492 990 377	18.52%	2 173 680 860	17.66%
18. Research, technological development and innovation (RTDI)	251 824 729	10.10%	231 819 616	10.66%
181. Research projects based in universities and research institutes	646 131 144	25.92%	579 758 332	26.67%
182. Innovation and technology transfers, establishment of networks and partnerships between businesses and/or research institutes	897 130 858	35.99%	773 959 309	35.61%
183. RTDI Infrastructure	680 701 648	27.30%	571 515 417	26.29%
184. Training for researchers	17 201 998	0.69%	16 628 186	0.76%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	2 554 162 327	10.51%	2 276 717 610	10.21%
20. Human Resources	124 208 021	4.86%	107 145 617	4.71%
2. Human Resources	124 208 021	100.00%	107 145 617	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	2 554 162 327	10.51 %	2 276 717 610	10.21 %
21. Labour market policy	448 555 744	17.56 %	404 614 751	17.77 %
21. Labour market policy	448 555 744	100.00 %	404 614 751	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	2 554 162 327	10.51 %	2 276 717 610	10.21 %
22. Social inclusion	486 445 817	19.05 %	447 934 689	19.67 %
22. Social inclusion	486 445 817	100.00 %	447 934 689	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	2 554 162 327	10.51 %	2 276 717 610	10.21 %
23. Developing educational and vocational training (persons, firms)	550 104 122	21.54 %	495 769 592	21.78 %
23. Developing educational and vocational training (persons, firms)	550 104 122	100.00 %	495 769 592	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	2 554 162 327	10.51 %	2 276 717 610	10.21 %
24. Workforce flexibility, entrepreneurial activity, innovation, information and communication technologies (persons, firms)	807 932 364	31.63 %	697 321 084	30.63 %
24. Workforce flexibility, entrepreneurial activity, innovation, information and communication technologies (persons, firms)	807 932 364	100.00 %	697 321 084	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	2 554 162 327	10.51 %	2 276 717 610	10.21 %
25. Positive labour market actions for woman	136 916 260	5.36 %	123 931 877	5.44 %
25. Positive labour market actions for woman	136 916 260	100.00 %	123 931 877	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	7 106 928 025	29.25 %	6 699 401 686	30.03 %
30. Basic Infrastructure	211 368 935	2.97 %	205 224 524	3.06 %
3. Basic Infrastructure	211 368 935	100.00 %	205 224 524	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	7 106 928 025	29.25%	6 699 401 686	30.03%
31. Transport infrastructure	1 392 374 454	19.59%	1 342 817 269	20.04%
31. Transport infrastructure	202 993 864	14.58%	190 229 050	14.17%
311. Rail	186 373 019	13.39%	185 836 428	13.84%
3121. National roads	84 057 511	6.04%	83 097 609	6.19%
3122. Regional/local roads	113 756 195	8.17%	110 753 884	8.25%
3123. Cycle tracks	17 740 150	1.27%	15 040 648	1.12%
312. Roads	147 983 968	10.63%	145 627 765	10.84%
313. Motorways	10 927 125	0.78%	10 071 761	0.75%
314. Airports	13 967 232	1.00%	14 761 402	1.10%
315. Ports	257 231 424	18.47%	247 993 494	18.47%
316. Waterways	18 424 341	1.32%	17 340 309	1.29%
317. Urban Transport	93 621 532	6.72%	84 738 857	6.31%
318. Multimodal Transport	239 463 913	17.20%	232 641 421	17.32%
319. Intelligent Transport Systems	5 834 180	0.42%	4 684 641	0.35%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	7 106 928 025	29.25%	6 699 401 686	30.03%
32. Telecommunications infrastructure and information society	764 360 511	10.76%	715 956 785	10.69%
32. Telecommunications infrastructure and information society	168 590 590	22.06%	162 723 493	22.73%
321. Basic infrastructure	126 553 522	16.56%	121 137 002	16.92%
322. Information and Communication Technology (including security and safe transmission measures)	134 944 954	17.65%	118 801 463	16.59%
323. Services and applications for the citizen (health, administration, education)	137 591 409	18.00%	129 737 850	18.12%
324. Services and applications for SMEs (electronic commerce and transactions, education and training, networking)	196 680 035	25.73%	183 556 977	25.64%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	7 106 928 025	29.25%	6 699 401 686	30.03%
33. Energy infrastructures (production, delivery)	211 106 115	2.97%	184 929 095	2.76%
33. Energy infrastructures (production, delivery)	37 214 846	17.63%	37 133 049	20.08%
331. Electricity, gas, petrol, solid fuel	28 072 357	13.30%	27 706 711	14.98%
332. Renewable sources of energy (solar power, wind power, hydro-electricity, biomass)	84 977 367	40.25%	70 587 802	38.17%
333. Energy efficiency, cogeneration, energy control	60 841 545	28.82%	49 501 532	26.77%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	7 106 928 025	29.25 %	6 699 401 686	30.03 %
34. Environmental infrastructure (including water)	1 006 536 732	14.16 %	934 810 574	13.95 %
34. Environmental infrastructure (including water)	306 454 041	30.45 %	301 464 171	32.25 %
341. Air	39 873 502	3.96 %	38 650 502	4.13 %
342. Noise	7 550 801	0.75 %	7 279 743	0.78 %
343. Urban and industrial waste (including hospital and dangerous waste)	140 996 835	14.01 %	125 550 994	13.43 %
344. Drinking water (collection, storage, treatment and distribution)	214 185 759	21.28 %	206 069 210	22.04 %
345. Sewerage and purification	297 475 794	29.55 %	255 795 955	27.36 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	7 106 928 025	29.25 %	6 699 401 686	30.03 %
35. Planning and rehabilitation	3 239 512 657	45.58 %	3 046 388 447	45.47 %
35. Planning and rehabilitation	319 004 320	9.85 %	311 005 145	10.21 %
351. Upgrading and Rehabilitation of industrial and military sites	1 002 483 063	30.95 %	913 552 784	29.99 %
352. Rehabilitation of urban areas	1 244 630 466	38.42 %	1 175 437 777	38.58 %
353. Protection, improvement and regeneration of the natural environment	371 896 062	11.48 %	352 469 473	11.57 %
354. Maintenance and restoration of the cultural heritage	301 498 747	9.31 %	293 923 269	9.65 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	7 106 928 025	29.25 %	6 699 401 686	30.03 %
36. Social infrastructure and public health	281 668 621	3.96 %	269 274 993	4.02 %
36. Social infrastructure and public health	281 668 621	100.00 %	269 274 993	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	1 175 870 147	4.84 %	1 025 120 402	4.60 %
40. Miscellaneous	37 027 783	3.15 %	35 289 331	3.44 %
4. Miscellaneous	37 027 783	100.00 %	35 289 331	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	1 175 870 147	4.84 %	1 025 120 402	4.60 %
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIFG)	489 454 815	41.62 %	401 620 553	39.18 %
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIFG)	166 544 041	34.03 %	129 389 292	32.22 %

411. Preparation, implementation, monitoring, publicity	186 648 717	38.13 %	157 023 663	39.10 %
412. Evaluation	32 307 090	6.60 %	23 907 740	5.95 %
413. Studies	68 001 879	13.89 %	60 529 262	15.07 %
414. Innovative actions	15 174 055	3.10 %	13 965 891	3.48 %
415. Information to the public	20 779 032	4.25 %	16 804 705	4.18 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	1 175 870 147	4.84 %	1 025 120 402	4.60 %
49.	649 387 549	55.23 %	588 210 517	57.38 %
499. Data not available	649 387 549	100.00 %	588 210 517	100.00 %

Source: Commission database SFC, data as of December 2009

		Prog. complement	Total (%)	Cert. Expenditure	Total (%)
	47	25 854 715 103	11.51 %	23 587 209 284	11.37 %
Objective 3					

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	142 037 033	0.55 %	130 948 027	0.56 %
11. Agriculture	28 076 240	19.77 %	26 905 171	20.55 %
113. Agriculture-specific vocational training	28 076 240	100.00 %	26 905 171	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	142 037 033	0.55 %	130 948 027	0.56 %
12. Forestry	28 720 765	20.22 %	27 424 715	20.94 %
128. Forestry-specific vocational training	28 720 765	100.00 %	27 424 715	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	142 037 033	0.55 %	130 948 027	0.56 %
13. Promoting the adaptation and the development of rural areas	644 525	0.45 %	519 544	0.40 %
1303. Setting up of farm relief and farm management services	644 525	100.00 %	519 544	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	142 037 033	0.55 %	130 948 027	0.56 %
14. Fisheries	644 525	0.45 %	519 544	0.40 %
148. Measures financed by other Structural Funds (ERDF, ESF)	644 525	100.00 %	519 544	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	142 037 033	0.55 %	130 948 027	0.56 %
15. Assisting large business organisations	5 346 565	3.76 %	3 920 506	2.99 %
153. Business advisory services (including internationalisation, exporting and environmental management, purchase of technology)	5 346 565	100.00 %	3 920 506	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	142 037 033	0.55 %	130 948 027	0.56 %
16. Assisting SMEs and the craft sector	36 000 905	25.35 %	32 903 852	25.13 %
163. Business advisory services (information, business planning, consultancy services, marketing, management, design, internationalisation, exporting, environmental management, purchase of technology)	5 346 565	14.85 %	3 920 506	11.92 %
164. Shared business services (business estates, incubator units, stimulation, promotional services, networking, conferences, trade fairs)	644 525	1.79 %	519 544	1.58 %
165. Financial engineering	644 525	1.79 %	519 544	1.58 %
166. Services in support of the social economy (providing care for dependents, health and safety, cultural activities)	644 525	1.79 %	519 544	1.58 %
167. Vocational training	28 720 765	79.78 %	27 424 715	83.35 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	142 037 033	0.55 %	130 948 027	0.56 %
17. Tourism	29 365 290	20.67 %	27 944 259	21.34 %
173. Shared services for the tourism industry (including promotional activities, networking, conferences and trade fairs)	644 525	2.19 %	519 544	1.86 %
174. Vocational training	28 720 765	97.81 %	27 424 715	98.14 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	142 037 033	0.55 %	130 948 027	0.56 %
18. Research, technological development and innovation (RTDI)	13 238 218	9.32 %	10 810 436	8.26 %
181. Research projects based in universities and research institutes	8 294 893	62.66 %	6 850 933	63.37 %
182. Innovation and technology transfers, establishment of networks and partnerships between businesses and/or research institutes	2 579 280	19.48 %	2 063 975	19.09 %

184. Training for researchers	2 364 045	17.86%	1 895 527	17.53%
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	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	25 101 436 032	97.09%	22 977 462 438	97.41%
20. Human Resources	37 610 300	0.15%	23 207 045	0.10%
2. Human Resources	37 610 300	100.00%	23 207 045	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	25 101 436 032	97.09%	22 977 462 438	97.41%
21. Labour market policy	7 504 037 832	29.89%	7 029 854 918	30.59%
21. Labour market policy	7 504 037 832	100.00%	7 029 854 918	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	25 101 436 032	97.09%	22 977 462 438	97.41%
22. Social inclusion	5 342 018 070	21.28%	4 773 722 056	20.78%
22. Social inclusion	5 342 018 070	100.00%	4 773 722 056	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	25 101 436 032	97.09%	22 977 462 438	97.41%
23. Developing educational and vocational training (persons, firms)	5 710 121 732	22.75%	5 248 299 754	22.84%
23. Developing educational and vocational training (persons, firms)	5 710 121 732	100.00%	5 248 299 754	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	25 101 436 032	97.09%	22 977 462 438	97.41%
24. Workforce flexibility, entrepreneurial activity, innovation, information and communication technologies (persons, firms)	4 846 891 516	19.31%	4 406 355 712	19.18%
24. Workforce flexibility, entrepreneurial activity, innovation, information and communication technologies (persons, firms)	4 846 891 516	100.00%	4 406 355 712	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	25 101 436 032	97.09%	22 977 462 438	97.41%
25. Positive labour market actions for woman	1 660 756 583	6.62%	1 496 022 950	6.51%
25. Positive labour market actions for woman	1 660 756 583	100.00%	1 496 022 950	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
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3. Basic Infrastructure	92 568 775	0.36 %	87 685 414	0.37 %
32. Telecommunications infrastructure and information society	86 162 295	93.08 %	82 274 145	93.83 %
322. Information and Communication Technology (including security and safe transmission measures)	28 720 765	33.33 %	27 424 715	33.33 %
323. Services and applications for the citizen (health, administration, education)	28 720 765	33.33 %	27 424 715	33.33 %
324. Services and applications for SMEs (electronic commerce and transactions, education and training, networking)	28 720 765	33.33 %	27 424 715	33.33 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	92 568 775	0.36 %	87 685 414	0.37 %
36. Social infrastructure and public health	6 406 480	6.92 %	5 411 269	6.17 %
36. Social infrastructure and public health	6 406 480	100.00 %	5 411 269	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	518 673 263	2.01 %	391 113 406	1.66 %
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIFG)	518 673 263	100.00 %	391 113 406	100.00 %
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIFG)	436 206 490	84.10 %	323 824 215	82.80 %
411. Preparation, implementation, monitoring, publicity	41 724 453	8.04 %	38 628 659	9.88 %
412. Evaluation	6 135 011	1.18 %	3 310 926	0.85 %
413. Studies	5 937 976	1.14 %	3 676 911	0.94 %
414. Innovative actions	11 283 857	2.18 %	8 417 993	2.15 %
415. Information to the public	17 385 475	3.35 %	13 254 701	3.39 %

Source: Commission database SFC, data as of December 2009

		Prog. complement	Total (%)	Cert. Expenditure	Total (%)
	12	1.044.125.754	0.46 %		
Objective F					

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	964 978 015	92.42 %		
14. Fisheries	964 978 015	100.00 %		
141. Adjustment of the fishing effort	171 685 278	17.79 %		
142. Renewal and modernisation of the fishing fleet	168 852 388	17.50 %		

143. Processing, marketing and promoting of fisheries products	258 047 739	26.74 %		
144. Aquaculture	53 482 046	5.54 %		
145. Equipment of the fishing ports and protection of the coastal marine zones	162 739 502	16.86 %		
146. Socio-economic measures (including aids to the temporary stopping and compensation for technical restrictions)	27 066 729	2.80 %		
147. Actions by professionals (including vocational training, small coastal fishing)	123 104 333	12.76 %		

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	79 147 739	7.58 %		
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIFG)	79 147 739	100.00 %		
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIFG)	12 583 072	15.90 %		
411. Preparation, implementation, monitoring, publicity	6 599 303	8.34 %		
413. Studies	2 515 727	3.18 %		
414. Innovative actions	57 135 171	72.19 %		
415. Information to the public	314 466	0.40 %		

Source: Commission database SFC, data as of December 2009

		Prog. complement	Total (%)	Cert. Expenditure	Total (%)
	253	11 687 075 813	5.20 %	10 439 970 585	5.03 %
IC					

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84 %	3 804 232 726	36.44 %
10. Productive Environment	900 131	0.02 %	895 570	0.02 %
1. Productive Environment	900 131	100.00 %	895 570	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84 %	3 804 232 726	36.44 %
11. Agriculture	47 998 696	1.15 %	44 931 185	1.18 %
11. Agriculture	1 141 770	2.38 %	1 153 377	2.57 %
111. Investments in agricultural holdings	14 790 961	30.82 %	13 418 074	29.86 %
114. Improving processing and marketing of agricultural products	27 554 969	57.41 %	26 424 632	58.81 %

113. Agriculture-specific vocational training	4 510 996	9.40%	3 935 102	8.76%
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	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84%	3 804 232 726	36.44%
12. Forestry	43 652 221	1.04%	40 691 754	1.07%
12. Forestry	3 442 705	7.89%	3 287 354	8.08%
122. Improving harvesting, processing and marketing of forestry products	6 452 273	14.78%	5 778 876	14.20%
123. Promoting new outlets for the use and marketing of forestry products	745 874	1.71%	653 082	1.60%
124. Establishment of associations of forest holders	22 415	0.05%	20 474	0.05%
125. Restoring forestry production potential damaged by natural disasters and fire and introducing appropriate prevention instruments	12 489 840	28.61%	11 681 613	28.71%
121. Investments in forest holdings	1 726 079	3.95%	1 493 341	3.67%
128. Forestry-specific vocational training	2 971 909	6.81%	2 804 260	6.89%
126. Planting of non-farm land	3 576 449	8.19%	3 558 169	8.74%
127. Improving and maintaining the ecological stability of protected woodlands	12 224 678	28.00%	11 414 584	28.05%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84%	3 804 232 726	36.44%
13. Promoting the adaptation and the development of rural areas	2 460 580 761	58.75%	2 248 295 082	59.10%
13. Promoting the adaptation and the development of rural areas	50 027 919	2.03%	45 806 744	2.04%
1301. Land improvement	9 535 684	0.39%	9 368 547	0.42%
1302. Reparcelling	458 380	0.02%	443 810	0.02%
1303. Setting up of farm relief and farm management services	1 166 055	0.05%	1 143 822	0.05%
1304. Marketing of quality agricultural products	20 350 357	0.83%	19 649 815	0.87%
1305. Basic services for the rural economy and population	84 060 439	3.42%	77 766 193	3.46%
1306. Renovation and development of villages and protection and conservation of the rural heritage	125 012 659	5.08%	116 962 567	5.20%
1307. Diversification of agricultural activities and activities close to agriculture, to provide multiple activities or alternative incomes	24 436 803	0.99%	22 571 189	1.00%
1308. Agricultural water resources management	13 505 105	0.55%	13 106 039	0.58%

1309. Development and improvement of infrastructure connected with the development of agriculture	2 644 403	0.11 %	2 418 900	0.11 %
1310. Encouragement for tourist activities	92 261 004	3.75 %	87 737 913	3.90 %
1311. Encouragement for craft activities	24 009 785	0.98 %	21 937 596	0.98 %
1312. Preservation of the environment in connection with land, forestry and landscape conservation as well as with the improvement of animal welfare	112 052 838	4.55 %	102 307 533	4.55 %
1313. Restoring agricultural production potential damaged by natural disasters and introducing appropriate prevention instruments	22 064 577	0.90 %	21 154 280	0.94 %
1314. Financial engineering	236 105	0.01 %	216 382	0.01 %
1399. LEADER+	1 400 769 604	56.93 %	1 278 909 801	56.88 %
1318. Leader + National networks	4 186 676	0.17 %	2 738 707	0.12 %
1317. Leader + Transnational cooperation	21 622 914	0.88 %	12 036 409	0.54 %
1316. Leader + Inter-territorial cooperation	24 716 903	1.00 %	15 823 423	0.70 %
1315. Leader + LAG overhead and animation costs	427 462 551	17.37 %	396 195 412	17.62 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84 %	3 804 232 726	36.44 %
14. Fisheries	20 420 003	0.49 %	19 594 623	0.52 %
14. Fisheries	723 518	3.54 %	567 510	2.90 %
141. Adjustment of the fishing effort	858 652	4.20 %	895 128	4.57 %
142. Renewal and modernisation of the fishing fleet	998 248	4.89 %	1 025 047	5.23 %
143. Processing, marketing and promoting of fisheries products	9 419 921	46.13 %	8 987 986	45.87 %
144. Aquaculture	1 998 072	9.78 %	2 008 210	10.25 %
145. Equipment of the fishing ports and protection of the coastal marine zones	998 248	4.89 %	1 025 047	5.23 %
146. Socio-economic measures (including aids to the temporary stopping and compensation for technical restrictions)	998 248	4.89 %	1 025 047	5.23 %
147. Actions by professionals (including vocational training, small coastal fishing)	836 237	4.10 %	874 654	4.46 %
148. Measures financed by other Structural Funds (ERDF, ESF)	3 588 859	17.58 %	3 185 996	16.26 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84 %	3 804 232 726	36.44 %
15. Assisting large business organisations	29 716 255	0.71 %	27 231 037	0.72 %
15. Assisting large business organisations	4 540 828	15.28 %	3 993 393	14.66 %
151. Investment in physical capital (plant and equipment, cofinancing of state aids)	3 492 953	11.75 %	3 241 258	11.90 %
152. Environment-friendly technologies, clean and economical energy technologies	10 355 908	34.85 %	9 677 180	35.54 %
153. Business advisory services (including internationalisation, exporting and environmental management, purchase of technology)	8 302 388	27.94 %	7 460 934	27.40 %
154. Services to stakeholders (health and safety, providing care for dependants)	2 932 698	9.87 %	2 769 857	10.17 %
155. Financial engineering	91 480	0.31 %	88 415	0.32 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84 %	3 804 232 726	36.44 %
16. Assisting SMEs and the craft sector	730 458 151	17.44 %	652 897 347	17.16 %
16. Assisting SMEs and the craft sector	85 193 084	11.66 %	78 537 138	12.03 %
161. Investment in physical capital (plant and equipment, cofinancing of state aids)	61 918 164	8.48 %	52 373 326	8.02 %
162. Environment-friendly technologies, clean and economical energy technologies	78 999 979	10.82 %	69 433 614	10.63 %
163. Business advisory services (information, business planning, consultancy services, marketing, management, design, internationalisation, exporting, environmental management, purchase of technology)	206 824 877	28.31 %	188 657 788	28.90 %
164. Shared business services (business estates, incubator units, stimulation, promotional services, networking, conferences, trade fairs)	147 295 524	20.16 %	128 530 176	19.69 %
165. Financial engineering	19 376 987	2.65 %	17 050 166	2.61 %
166. Services in support of the social economy (providing care for dependents, health and safety, cultural activities)	63 343 204	8.67 %	57 986 237	8.88 %
167. Vocational training	67 506 331	9.24 %	60 328 901	9.24 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84 %	3 804 232 726	36.44 %
17. Tourism	559 880 726	13.37 %	506 403 305	13.31 %
17. Tourism	124 042 065	22.16 %	113 821 081	22.48 %
171. Physical investment (information centres, tourist accommodation, catering, facilities)	104 031 747	18.58 %	97 445 762	19.24 %
172. Non-physical investments (development and provision of tourist services, sporting, cultural and leisure activities, heritage)	167 237 644	29.87 %	147 869 205	29.20 %
173. Shared services for the tourism industry (including promotional activities, networking, conferences and trade fairs)	116 139 652	20.74 %	104 580 867	20.65 %
174. Vocational training	48 429 617	8.65 %	42 686 390	8.43 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
1. Productive Environment	4 188 193 289	35.84 %	3 804 232 726	36.44 %
18. Research, technological development and innovation (RTDI)	294 586 346	7.03 %	263 292 824	6.92 %
18. Research, technological development and innovation (RTDI)	57 333 950	19.46 %	53 322 663	20.25 %
181. Research projects based in universities and research institutes	71 171 327	24.16 %	63 175 174	23.99 %
182. Innovation and technology transfers, establishment of networks and partnerships between businesses and/or research institutes	118 122 909	40.10 %	103 913 647	39.47 %
183. RTDI Infrastructure	35 475 121	12.04 %	33 573 416	12.75 %
184. Training for researchers	12 483 040	4.24 %	9 307 925	3.54 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	3 412 199 830	29.20 %	3 008 010 005	28.81 %
20. Human Resources	215 530 122	6.32 %	195 120 911	6.49 %
2. Human Resources	215 530 122	100.00 %	195 120 911	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	3 412 199 830	29.20 %	3 008 010 005	28.81 %
21. Labour market policy	625 236 562	18.32 %	553 460 371	18.40 %
21. Labour market policy	625 236 562	100.00 %	553 460 371	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	3 412 199 830	29.20 %	3 008 010 005	28.81 %
22. Social inclusion	810 174 173	23.74 %	727 729 746	24.19 %
22. Social inclusion	810 174 173	100.00 %	727 729 746	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	3 412 199 830	29.20 %	3 008 010 005	28.81 %
23. Developing educational and vocational training (persons, firms)	466 793 252	13.68 %	405 467 266	13.48 %
23. Developing educational and vocational training (persons, firms)	466 793 252	100.00 %	405 467 266	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	3 412 199 830	29.20 %	3 008 010 005	28.81 %
24. Workforce flexibility, entrepreneurial activity, innovation, information and communication technologies (persons, firms)	905 444 397	26.54 %	786 885 634	26.16 %
24. Workforce flexibility, entrepreneurial activity, innovation, information and communication technologies (persons, firms)	905 444 397	100.00 %	786 885 634	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
2. Human Resources	3 412 199 830	29.20 %	3 008 010 005	28.81 %
25. Positive labour market actions for woman	389 021 325	11.40 %	339 346 077	11.28 %
25. Positive labour market actions for woman	389 021 325	100.00 %	339 346 077	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	2 601 434 307	22.26 %	2 410 517 135	23.09 %
30. Basic Infrastructure	900 401	0.03 %	895 839	0.04 %
3. Basic Infrastructure	900 401	100.00 %	895 839	100.00 %

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	2 601 434 307	22.26 %	2 410 517 135	23.09 %
31. Transport infrastructure	840 518 412	32.31 %	788 410 347	32.71 %
31. Transport infrastructure	81 510 565	9.70 %	74 070 352	9.39 %
311. Rail	48 502 092	5.77 %	42 425 180	5.38 %
3121. National roads	53 809 835	6.40 %	55 300 342	7.01 %
3122. Regional/local roads	28 525 199	3.39 %	26 895 657	3.41 %
3123. Cycle tracks	23 086 554	2.75 %	22 022 071	2.79 %

312. Roads	211 449 091	25.16%	201 012 330	25.50%
313. Motorways	98 788 095	11.75%	98 682 535	12.52%
314. Airports	19 850 084	2.36%	17 092 276	2.17%
315. Ports	67 927 654	8.08%	59 381 136	7.53%
316. Waterways	48 817 229	5.81%	45 186 118	5.73%
317. Urban Transport	53 123 971	6.32%	49 532 702	6.28%
318. Multimodal Transport	60 517 096	7.20%	56 201 591	7.13%
319. Intelligent Transport Systems	44 610 948	5.31%	40 608 056	5.15%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	2 601 434 307	22.26%	2 410 517 135	23.09%
32. Telecommunications infrastructure and information society	546 583 039	21.01%	493 508 185	20.47%
32. Telecommunications infrastructure and information society	80 701 984	14.76%	73 447 388	14.88%
321. Basic infrastructure	86 546 633	15.83%	80 999 801	16.41%
322. Information and Communication Technology (including security and safe transmission measures)	132 497 411	24.24%	116 013 468	23.51%
323. Services and applications for the citizen (health, administration, education)	144 282 010	26.40%	129 630 752	26.27%
324. Services and applications for SMEs (electronic commerce and transactions, education and training, networking)	102 555 001	18.76%	93 416 777	18.93%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	2 601 434 307	22.26%	2 410 517 135	23.09%
33. Energy infrastructures (production, delivery)	78 515 833	3.02%	70 213 776	2.91%
33. Energy infrastructures (production, delivery)	4 076 208	5.19%	3 887 736	5.54%
331. Electricity, gas, petrol, solid fuel	8 279 139	10.54%	7 204 142	10.26%
332. Renewable sources of energy (solar power, wind power, hydro-electricity, biomass)	54 825 039	69.83%	49 992 932	71.20%
333. Energy efficiency, cogeneration, energy control	11 335 448	14.44%	9 128 966	13.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	2 601 434 307	22.26%	2 410 517 135	23.09%
34. Environmental infrastructure (including water)	262 213 847	10.08%	247 064 830	10.25%
34. Environmental infrastructure (including water)	25 335 311	9.66%	21 927 563	8.88%
341. Air	11 993 491	4.57%	11 659 438	4.72%
342. Noise	8 196 539	3.13%	8 034 047	3.25%

343. Urban and industrial waste (including hospital and dangerous waste)	78 290 749	29.86%	75 548 607	30.58%
344. Drinking water (collection, storage, treatment and distribution)	78 501 866	29.94%	74 486 477	30.15%
345. Sewerage and purification	59 895 891	22.84%	55 408 698	22.43%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	2 601 434 307	22.26%	2 410 517 135	23.09%
35. Planning and rehabilitation	716 459 880	27.54%	661 932 874	27.46%
35. Planning and rehabilitation	133 556 103	18.64%	118 346 798	17.88%
351. Upgrading and Rehabilitation of industrial and military sites	51 740 587	7.22%	48 996 228	7.40%
352. Rehabilitation of urban areas	288 850 463	40.32%	271 075 244	40.95%
353. Protection, improvement and regeneration of the natural environment	129 264 145	18.04%	121 049 825	18.29%
354. Maintenance and restoration of the cultural heritage	113 048 581	15.78%	102 464 780	15.48%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
3. Basic Infrastructure	2 601 434 307	22.26%	2 410 517 135	23.09%
36. Social infrastructure and public health	156 242 895	6.01%	148 491 284	6.16%
36. Social infrastructure and public health	156 242 895	100.00%	148 491 284	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	1 485 248 386	12.71%	1 217 210 719	11.66%
40. Miscellaneous	1 315 101	0.09%	1 176 635	0.10%
4. Miscellaneous	1 315 101	100.00%	1 176 635	100.00%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	1 485 248 386	12.71%	1 217 210 719	11.66%
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIG)	1 417 410 523	95.43%	1 153 832 867	94.79%
41. Technical assistance and innovative actions (ERDF, ESF, EAGGF, FIG)	196 332 833	13.85%	129 554 464	11.23%
411. Preparation, implementation, monitoring, publicity	218 708 082	15.43%	171 345 641	14.85%
412. Evaluation	40 788 904	2.88%	27 301 680	2.37%
413. Studies	362 386 012	25.57%	315 378 897	27.33%
414. Innovative actions	465 027 959	32.81%	405 958 823	35.18%
415. Information to the public	134 166 734	9.47%	104 293 363	9.04%

	Prog. complement	Total (%)	Cert. Expenditure	Total (%)
4. Miscellaneous	1 485 248 386	12.71 %	1 217 210 719	11.66 %
49.	66 522 762	4.48 %	62 201 217	5.11 %
499. Data not available	66 522 762	100.00 %	62 201 217	100.00 %

Source: Commission database SFC, data as of December 2009

Part 6: Information on financial corrections and recoveries in the Structural Funds

1. INTRODUCTION

It is important for the Commission to have reliable information on all types of financial corrections and recoveries resulting from Commission, European Court of Auditors and Member States audit activities. The Commission needs this information to perform its supervisory role and to provide evidence that the multi-annual control system is working, as financial corrections and recoveries are generally carried out in years subsequent to the one in which the respective payments from the Union budget were made.

In its most recent annual reports the European Court of Auditors noted weaknesses in the information provided by the Commission on reporting of financial corrections by Member States. In the Annual Report for 2008, the Court noted that the Commission reports reliable information on financial corrections as long as they result from its own audit activities. Based on the Court's observations, the European Parliament and the Council have been consistently calling for detailed, complete and easily readable information on financial corrections and recoveries to be published and regularly updated.

The Commission now regularly publishes this information. Figures on corrections and recoveries resulting from Commission audit work, audit work by the Court of Auditors and OLAF investigations have been provided in the explanatory notes to the Commission's accounts since 2006. Since the beginning of 2008 the Commission has also been reporting corrections resulting from its work and that of other EU bodies to the Parliament on a quarterly basis, under the Action Plan to strengthen the Commission's supervisory role in the shared management of structural action¹.

Information on corrections by the Member States has been provided in annexes to the Annual Report on the Implementation of the Structural Funds since 2006². The Commission is also publishing summary information on Member States' financial corrections in the Notes to its Annual Accounts.

The present annex contains updated detailed information on Member States' corrections for 2009, and repeats the data on corrections and recoveries resulting from its own and other EU bodies' work published in the notes to the Commission's Annual Accounts for 2009, in order to provide a complete picture of correction activity in the Structural Funds.

¹ See final impact report on the Action Plan in COM(2010) 52.

² See Commission staff working document SEC(2007) 1456: Annex to the 18th Annual Report on Implementation of the Structural Funds (2006) (COM(2007) 676 final), Part 7 'Information on financial corrections and recoveries in the Structural Funds'. See Commission staff working document SEC(2008) 2649: Annex to the 19th Annual Report on Implementation of the Structural Funds (2007) (COM(2008) 659 final), Part 6 'Information on financial corrections and recoveries in the Structural Funds'. See Commission staff working document SEC(2009) 1495: Annex to the 20th Annual Report on Implementation of the Structural Funds (2008) (COM(2009) 617 final), Part 6 'Information on financial corrections and recoveries in the Structural Funds'.

For a detailed explanation of the terminology and procedures in the area of financial corrections and recoveries and the reporting of irregularities, reference is made to the annex on financial correction and recoveries in the Annual Report on the Implementation of the Structural Funds for 2006.

2. FINANCIAL CORRECTION ACTIVITY AND RECOVERIES BY MEMBER STATES

2.1. Execution of financial corrections (withdrawals and recoveries) by Member States for the 2000-2006 period

As in previous years, the Commission wrote to Member States reminding them of the requirement to provide updated information on their financial corrections (reported as withdrawals, recoveries and pending recoveries) of Structural Funds both for 2009 and cumulatively for the whole 2000-2006 period, and for all four funds (ERDF, ESF, EAGGF and FIFG). The figures shown below have been compiled on the basis of the data reported by Member States and take account of the results of the analysis by the Directorate-General for Regional Policy which has led to adjustments of certain data. Letters are sent to Member States where the Commission's analysis reveals inconsistencies or apparent anomalies.

In their reports on financial corrections, the Member States are asked to distinguish between 'withdrawals' and 'recoveries'. The distinction is as follows. When correcting irregular expenditure Member States have a choice between

- **withdrawing** the expenditure affected from the programme immediately by deducting it from the next statement of expenditure submitted to the Commission, thereby immediately releasing the EU funding for commitment to other operations; or
- **leaving** the expenditure for the time being in the programme pending the outcome of proceedings to **recover** the unduly paid amount from the beneficiaries and removing the expenditure once the recovery has been effected³. Recovery is made either by obtaining repayment of the sums concerned from the beneficiary or setting off the sums to be repaid against further payments due to the same beneficiary.

While the distinction is essentially one of timing, not of substance⁴, the categories are convenient for reporting purposes as the two sets of data are distinct and complementary: only expenditure withdrawn without waiting for the outcome of recovery proceedings is included in **withdrawals**, and only expenditure which has not been withdrawn at the outset, but has been left in the declared expenditure until recovery has taken place, is included in **recoveries**. This distinction has been clarified and incorporated in the legal framework of the period 2007-2013, in Article 20(2)

³ If the unduly paid amounts cannot be recovered and the Member State wishes the EU contribution to be borne by the Community budget, it does not remove the expenditure but leaves it in the declaration.

⁴ When the Member State opts for withdrawal of the irregular expenditure, it will generally still go on to recover the unduly paid sums from the beneficiary. Member States are obliged under the regulations to pursue recoveries wherever possible and appropriate (Article 38(1)(h) of Regulation 1260/1999 and Article 7(3) of Regulation 448/2001).

and Annex XI to Regulation (EC) No 1828/2006, as amended by Regulation (EC) No 846/2009.

In addition, Member States are required to report the amounts awaiting recovery (i.e. subject to a recovery procedure but not yet recovered), or '**pending recoveries**'.

2.1.1. Withdrawals and recoveries deducted from statements of expenditure for 2009 and pending recoveries as at 31.12.2009

The data received on Member States' withdrawals, recoveries and pending recoveries for the year 2009 are shown below.

Totals by Fund

EUR million

Fund	Withdrawals		Recoveries		Pending recoveries	
	Total public funding*	EC contribution	Total public funding*	EC contribution	Total public funding* to be recovered	EC contribution to be recovered
ERDF	1 460.51	797.41	273.66	187.89	998.20	617.99
ESF	227.22	138.47	55.39	37.45	209.09	123.87
EAGGF	67.80	48.73	72.06	21.02	85.22	57.11
FIFG	2.65	1.67	1.79	1.07	15.80	10.05
Total	1 758.18	986.27	402.89	247.43	1 308.30	809.02

Source: Member States (update 09/2010, rounded figures)

* Total public funding includes national public funding and the EU contribution

Totals by Member State (all Funds) and for INTERREG/PEACE

EUR million

Member State	Withdrawals		Recoveries		Pending recoveries	
	Total public funding*	EC contribution	Total public funding*	EC contribution	Total public funding* to be recovered	ECU contribution to be recovered
BE	6.51	3.10	5.37	3.81	2.60	1.07
CZ	21.26	15.69	1.31	0.94	4.90	3.62
DK	0	0	1.42	0.63	0.67	0.34
DE	49.66	22.67	48.67	33.47	451.58	254.09
EE	0.17	0.13	0	0	1.90	1.35
IE	0	0	0	0	0	0
EL	566.77	435.07	0	0	0	0
ES	256.79	159.46	0	0	162.72	98.67
FR	44.99	6.21	0	0	0	0
IT	509.07	257.18	81.53	40.83	193.51	96.44
CY	0.14	0.07	0	0	0	0
LV	3.75	2.77	0.59	0.45	0	0
LT	1.83	1.36	0.28	0.21	0.01	0.01
LU	1.05	0.48	0	0	0	0
HU	0	0	0	0	19.92	14.28
MT	0	0	0.64	0.46	0.81	0.59
NL	44.91	7.90	1.21	0.69	2.19	2.12
AT	0	0	4.88	2.28	17.35	8.38
PL	0	0	12.49	9.42	13.91	10.19
PT	0	0	96.94	93.51	181.29	156.43
SI	0	0	2.49	1.87	0	0
SK	0.20	0.10	0.73	0.47	2.88	1.97
FI	0.38	0.19	1.21	0.52	3.23	1.42

Member State	Withdrawals		Recoveries		Pending recoveries	
	Total public funding*	EC contribution	Total public funding*	EC contribution	Total public funding* to be recovered	ECU contribution to be recovered
SE	0	0	1.02	0.76	0.84	0.61
UK	246.84	71.75	132.78	51.57	239.66	151.75
INTERREG and PEACE	3.84	2.15	9.33	5.53	8.32	5.70
Total	1 758.18	986.27	402.89	247.43	1 308.30	809.02

Source: Member States (update 09/2010, rounded figures)

* Total public funding includes national public funding and the EU contribution

2.1.2. Cumulative totals of withdrawals and recoveries for the entire 2000–2006 period up to the end of 2009

Below are the data submitted for the cumulative totals of withdrawals and recoveries for the entire 2000–2006 period up to 31 December 2009. The data for a number of Member States are incomplete as they do not cover the earlier years of the programming period. The Commission seeks to complete the figures at closure of the programmes.

Totals by Fund

EUR million

Fund	Cumulative total of withdrawals		Cumulative total of recoveries	
	Total public funding*	EC contribution	Total public funding*	EC contribution
ERDF	4 536.05	2 660.56	937.54	609.79
ESF	1 636.43	1 005.77	475.74	207.76
EAGGF	181.02	120.50	137.16	59.60
FIFG	22.00	15.11	12.23	8.28
Total	6 375.50	3 801.93	1 562.68	885.42

Source: Member States (update 09/2010, rounded figures)

* Total public funding includes national public funding and the EU contribution

Total by Member State (all Funds) and for INTERREG/PEACE

EUR million

Member State	Cumulative total of withdrawals		Cumulative total of recoveries	
	Total public funding*	EC contribution	Total public funding*	EC contribution
BE	62.24	22.14	12.15	8.23
CZ	21.26	15.69	2.84	1.67
DK	0	0	5.16	1.59
DE	238.62	128.51	266.92	172.04
EE	2.60	1.57	0	0
IE	132.24	65.49	0.27	0.21
EL	2017.34	1 429.03	0	0
ES	2072.97	1 267.63	6.89	4.84
FR	155.00	36.34	3.36	0.91
IT	1 025.07	587.21	459.28	133.14
CY	0.51	0.25	0	0
LV	3.84	2.84	0.86	0.65
LT	3.54	2.57	0.57	0.40
LU	16.88	4.25	0	0
HU	15.22	11.45	0.06	0.05
MT	0	0	1.51	1.11
NL	74.12	19.90	28.91	31.52
AT	0	0	39.12	20.90
PL	0	0	27.73	22.42
PT	5.94	4.04	328.69	303.08
SI	2.51	1.88	2.05	1.54
SK	1.41	0.98	4.64	3.17
FI	12.38	4.71	6.90	3.12
SE	1.26	0.45	11.47	6.29

Member State	Cumulative total of withdrawals		Cumulative total of recoveries	
	Total public funding*	EC contribution	Total public funding*	EC contribution
UK	476.99	171.78	327.26	151.45
INTERREG and PEACE	33.54	23.21	26.03	17.07
Total	6 375.50	3 801.93	1 562.68	885.42

Source: Member States (update 09/2010, rounded figures)

* Total public funding includes national public funding and the EU contribution

2.1.3 Verifications of reported data on corrections

In 2008 and 2009 the Commission carried out, with the assistance of external consultants, on-the-spot verifications of the data on financial corrections reported by nineteen Member States (ten Member States — Belgium, Greece, Spain, France, Ireland, Italy, Portugal, Slovenia, Slovakia and the United Kingdom — were visited in 2008 and another nine — Finland, Austria, Poland, the Netherlands, Hungary, Sweden, Cyprus, Latvia and Germany — were visited in 2009) to assess their reliability and completeness. Visits to the remaining Member States will be carried out in 2010.

The results of these verifications show that most Member States have well functioning systems, which provide complete and reliable figures on financial corrections. Nonetheless, in certain Member States there are problems, linked mainly to the completeness of data, the classification of withdrawals and recoveries and the reliability of supporting procedures and systems. The Commission made appropriate recommendations to improve procedures and to complete the data reported for the year 2009 or, at the latest, at the closure of the programmes. These corrections have resulted, in some cases, in differences in classification or amounts from the prior year. In addition, the Commission issued in early 2010 a guidance note on Member States' reporting to provide practical guidance on the requirements for the 2007-2013 programming period and the remainder of the 2000-2006 period⁵.

3. FINANCIAL CORRECTION ACTIVITY AND RECOVERIES BY THE COMMISSION

3.1. Financial corrections

The financial corrections (EC contribution) made to Structural Fund programmes over the last seven years (2003 to 2009), resulting from Commission audit work, audit work by the Court of Auditors, OLAF investigations and the closure process for 1994-1999 programmes are given below for each programming period.

The Commission published figures for financial corrections in the Structural Funds resulting from its own and other EU bodies' audit work for the first time in the

⁵ Note COCOF 10/002/00/EN.

2006 Annual Accounts, distinguishing between corrections by formal Commission decision and those accepted by Member States without a decision. Under a commitment given in the 2006 discharge procedure, from 2008 onwards the Commission has been reporting information on corrections on a quarterly basis to the European Parliament.

The financial corrections for 2009 and cumulatively for both programming periods 1994-1999 and 2000-2006, as reported in the notes to the Commission's 2009 Annual Accounts, are reproduced below with a breakdown by Member State.

There is a risk of overlap between the figures reported for financial corrections resulting from the work of EU bodies presented here and those reported by Member States shown in section 2. This is because a large proportion of the financial corrections resulting from the work of the Commission and the Court of Auditors and from OLAF investigations are accepted by the Member States and implemented by them without a formal Commission decision by withdrawing the expenditure concerned from their expenditure declarations. As Member States are not obliged to distinguish corrections resulting from EU bodies' work from those due to their own controls and audits, the extent of this overlap cannot be precisely quantified.

3.1.1. *Financial corrections for the 2000-2006 programming period up to the end of 2009*

EUR million⁶

Fund	Financial Corrections without Commission Decision (accepted by MS)	Financial Corrections by Commission Decision	Total Financial Corrections	2009 only
ERDF	3169	628	3797	1616
ESF	1124	6	1130	159
EAGGF Guidance ⁷	0	36	36	34
FIFG	7	0	7	5
TOTAL	4300	670	4970	1814

Source: Commission— 2009 Annual Accounts. NB: Excluding Cohesion Fund.

The breakdown of financial corrections for the 2000-2006 period per Member State is as follows:

⁶ Amounts have been rounded to the nearest EUR million.

⁷ The figure given for the EAGGF Guidance also includes amounts for other instruments which are not part of the Structural Funds (SAPARD and an EAGGF-Guarantee instrument, the TRDI). The amounts for the EAGGF-Guidance in the strict sense are zero, EUR 12 million, EUR 12 million and EUR 9 million respectively.

EUR million

Member State	Cumulative amount 2000-2006 period		Total
	Financial Corrections without Commission Decision	Financial Corrections by Commission Decision	
BE	9.89	0	9.89
DK	0.03	0	0.03
DE	13.04	0.05	13.09
EE	0.05	0	0.05
IE	18.90	0	18.90
EL	368.79	523.78	892.57
ES	2 401.98	8.22	2 410.20
FR	254.51	6.30	260.81
IT	744.29	80.48	824.76
LU	1.81	0	1.81
LV	4.03	0	4.03
LT	0	0	0
HU	11.09	0.17	11.26
MT	0.07	0	0.07
NL	0.25	1.98	2.23
AT	0.30	0	0.30
PL	134.17	10.89	145.06
PT	91.13	0	91.13
RO	0	13.96	13.96
FI	0.01	0.45	0.46
SE	11.16	0	11.16
SI	1.89	0	1.89
SK	39.16	0	39.16
UK	192.89	24.79	217.68
INTERREG	0.30	0	0.30

Member State	Cumulative amount 2000-2006 period		
	Financial Corrections without Commission Decision	Financial Corrections by Commission Decision	Total
Total (rounded figures)	4 299.74	671.06	4 970.79

3.1.2. *Financial corrections for the 1994-1999 programming period up to the end of 2009*

EUR million⁸

Fund	Financial Corrections without Commission Decision (accepted by MS)	Financial Corrections by Commission Decision	Total Financial Corrections	2009 only
ERDF	757	876	1 633	445
ESF	0	392	392	21
EAGGF Guidance	30	91	121	4
FIFG	73	24	97	41
TOTAL	860	1 383	2 243	511

Source: Commission— 2008 Annual Accounts NB: Excluding Cohesion Fund

The breakdown of financial corrections for the 1994-1999 period per Member State is as follows:

EUR million

Member State	Financial Corrections without Commission Decision	Financial Corrections by Commission Decision	Total Financial Corrections
BE	2.16	3.68	5.84
DK	2.10	1.28	3.38
DE	20.98	316.79	337.77
IE	7.66	29.26	36.92
EL	256.05	88.02	344.07

⁸

Amounts have been rounded to the nearest EUR million.

Member State	Financial Corrections without Commission Decision	Financial Corrections by Commission Decision	Total Financial Corrections
ES	181.64	302.76	484.40
FR	17.53	66.81	84.34
IT	294.24	211.04	505.29
LU	0.72	4.53	5.25
NL	1.28	176.15	177.44
AT	0.22	1.54	1.76
PT	31.72	82.58	114.31
FI	0.79	0.53	1.32
SE	1.00	0.04	1.04
UK	41.95	88.80	130.75
INTERREG	0	8.61	8.61
Total (rounded figures)	860.05	1 382.44	2 242.49

4. CONCLUSION

The measures taken by the Commission over the past years have led to a substantial improvement in the quality and completeness of the information on financial corrections and recoveries that is available in the Commission.

The internal procedures set up to ensure reliable recording and reporting of financial corrections resulting from the audit work of the Commission and other EU bodies in the cohesion policy area now work satisfactorily; a fact that has been acknowledged by the Court of Auditors in its Annual Report for 2008. The Commission routinely reports on a quarterly basis with a review and any necessary adjustments at the end of the year.

Progress has also been made regarding the reliability and completeness of the reporting by Member States on their own financial corrections and those they have accepted as a result of EU work. This has been achieved by streamlining the requirements from the original system linked to expenditure declarations and irregularity reports to OLAF, to one modelled on the 2007-2013 legislation whereby Member States submit the figures as a single manageable package once a year. Thanks to the new reporting system and careful analysis of the data submitted and follow-up with Member States to resolve anomalies and obtain missing data, the Commission has observed a gradual improvement in the quality of the data over the three annual reporting cycles since the new procedure was introduced. The audits carried out in 2008 and 2009 have confirmed the improvement but also shown the

need for further efforts in certain countries, for which appropriate recommendations have been issued. The Member States have received further guidance through the guidance note⁹ on the reporting of financial corrections by Member States in the 2007-2013 programming period and the remainder of the 2000-2006 period that was issued in early 2010.

The Commission is taking the following further steps to improve the information on financial corrections by Member States available to the discharge authority and the European Court of Auditors by:

- continuing to complete and correct the data gathered so far on Member States' corrections, by requiring them to supply missing data and explain anomalies; and
- continuing to verify the data, including checking, on a sample basis, the accuracy of the data through audit work and to issue recommendations based on that work. The Commission will complete these verifications in the remaining non-audited Member States in the second half of 2010.

⁹ COCOF Note #10/002/00/EN.