



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
REGIONAL AND URBAN POLICY
Audit

The Director

Brussels,
REGIO C2 [REDACTED] D (2015) 5012352

Subject: Final Position Letter

Audit to verify the accuracy, veracity, completeness and reliability of the data reported by the Member States on withdrawals, recoveries, pending recoveries, irrecoverable amounts

Audit Mission n° 2014/BG/REGIO/C2/1391/1 carried out from 8th to 10th December 2014

Ref.: Draft Audit Report of 09/03/2015 - Ares(2015)1037099 (EN language version)
Draft Audit Report of 21/04/2015 - Ares(2015)1686272 (BG language version)
Member State reply to the Draft Audit Report of 27/05/2015 - Ares (2015)2204039

Your Excellency,

I am writing to inform you that the Directorate-General Regional and Urban Policy has concluded the audit carried out on the accuracy, veracity, completeness and reliability of the data reported by the Member States on withdrawals, recoveries, pending recoveries, irrecoverable amounts from 8th to 10th December 2014.

Please find enclosed the **final audit report** setting out the Commission's final position on all the remaining open findings and related actions and recommendations.

As your reply has been analysed by the Commission and your clarifications for the identified issues have been accepted, no further action will be taken. The audit is therefore closed.

Nevertheless, the audit authority is recommended during their future audits to assess the withdrawals and recoveries statements submitted to the European Commission by the certifying authority in order to ensure that they are free from the failings identified in the present audit

His Excellency Mr Dimitar Tzantchev
Ambassador Extraordinary and Plenipotentiary Permanent Representative
Permanent Representation of Bulgaria to the EU
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http://ec.europa.eu/regional_policy/

U:\13-AUDIT MISSIONS 2007-13 PROGR PERIOD\EPM on recoveries\BG\BG Recoveries - Follow up\To upload in ARES\BG Recoveries
Cover letter for final report to MS.doc



and comply with the requirements of all the applicable rules, in particular Regulation (EC) No. 1083/2006 and Regulation (EC) No 1828/2006.



Yours faithfully




Fránek Šebert



Enclosure: Final Audit Report in English




Copy:



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EUROPEAN COMMISSION
DIRECTORATE-GENERAL
REGIONAL AND URBAN POLICY
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Brussels,
Directorate C - Audit/

FINAL AUDIT REPORT

Mission n° 2014/BG/REGIO/C2/1391/1

ENQUIRY :	2014/ERDF/ESF – AUDIT ON RECOVERIES
FUND(S) :	ERDF/ESF
MEMBER STATE :	Bulgaria
CERTIFYING AUTHORITY	National Fund Directorate within the Ministry of Finance
MANAGING AUTHORITY	<p><u>Managing Authority for the Regional Development OP:</u> Programming of Regional Development Directorate General within the Ministry of Regional Development and Public Works</p> <p><u>Managing Authority for the Environment OP:</u> Cohesion Policy for Environment Directorate within the Ministry of Environment and Water</p>
DATES OF MISSION :	8 TH – 10 TH DECEMBER 2014
DG/UNIT CHEF DE FILE :	Directorate General for Regional and Urban Policy
PRINCIPAL AUDITOR :	XXXXXXXXXX
ASSOCIATED AUDITOR(S) :	-
ASSOCIATED DGs :	N/A
EXTERNAL FIRM(S):	XXXXXXXXXX - XXXXXXXXX

List of Acronyms:

AA – Audit Authority

CA – Certifying Authority

CF – Cohesion Fund

DG REGIO – Directorate-General for Regional and Urban Policy

EC – European Commission

ERDF - European Regional Development Fund

ESF – European Social Fund

MA – Managing Authority

MCS – Management and Control System

MS – Member State

OP – Operational Programme

1. LEGAL BASIS

This mission was performed in the context of the Enquiry Planning Memorandum "2014/ERDF/ESF – AUDIT ON RECOVERIES" and the joint audit strategy currently in effect.

The legal basis for Commission audits in the Member States in relation with Structural Funds and Cohesion Fund expenditure is Article 72 of Council Regulation (EC) No 1083/2006.

2. OBJECTIVES

The objectives of the enquiry were to seek reasonable assurance on the following.

- 1) The selected statements on withdrawals, recoveries pending recoveries or irrecoverable amounts (hereafter "W&R statements") submitted in 2014 under Article 20(2) of Regulation (EC) N° 1828/2006 are accurate, true, complete and reliable, and in particular:
 - a. Accuracy of the records: The records registered in the CA's accounting system and included in the W&R statements are accurate:
 - i. in nature, i.e. they correspond to an effective correction of an irregularity, except in the case of pending recoveries (for which the records are supported by recovery orders) and in the case of irrecoverable amounts (for which the records are supported by a management decision and documentation proving management's diligence in pursuing recovery) and
 - ii. in amount, i.e. the amount recorded corresponds to the originating correction decided by the Member State or the Commission.
 - b. Completeness of the records: All identified and validated irregularities concerning expenditure declared to the Commission are recorded, withdrawn or pursued for recovery and disclosed accordingly in the W&R statements. There is no overstatement (e.g. due to duplication of records) or understatement of withdrawals or recoveries (e.g. financial corrections applied by the MS but not included in the W&R statements).
 - c. Validity of the records: Withdrawals, recoveries, pending recoveries or irrecoverable amounts should be recorded only when the contradictory process with the beneficiary has been finalised and have been executed in accordance with management's authorization.
 - d. Adequate audit trail: The Certifying Authority should ensure that the debtors' ledger is based on a step-by-step record by which the relevant data can be traced to their source.
- 2) Where applicable, the W&R statements submitted in previous years are not affected by the same material and/or systemic deficiencies identified in the W&R statements submitted in 2014.
- 3) The selected Certifying Authorities have ensured, where applicable, that the amounts presented by the Member State in 2014 (and in previous years) as formal agreements to withdraw or recover irregular amounts (in the context of the calculation of the cumulative

residual risk by the Commission), have been effectively withdrawn or recovered, in line with Article 20 of Regulation (EC) No 1083/2006, from a subsequent payment claim.

3. SCOPE AND WORK CARRIED OUT

The audit covered the information provided by the Member State in the statements sent to the Commission in 2014 covering withdrawals, recoveries, pending recoveries and irrecoverable amounts concerning the following programmes:

I. Environment OP (CCI 2007BG161PO005)

II. Regional Development OP (CCI 2007BG161PO001)

The audit was carried out on the spot at the level of the Certifying Authority and Managing Authority.

The audit at the level of the CA verified the accuracy of a sample of at least eight records registered in the CA's accounting system concerning each type of record (amounts withdrawn, recovered, pending recovery). For both OPs, there were no irrecoverable amounts.

The audit at the level of the MA verified, for a sample of at least eight irregularities detected by national or EU bodies concerning expenditure declared to the Commission in 2013, if they have been recorded in the CA's accounts as withdrawals, recoveries or pending recoveries.

The audit was performed in line with ISSAI 4100 (compliance audit guidelines from INTOSAI)¹, where applicable.

For both OPs, the following documents were reviewed by the audit team:

- Grant contracts or award notice for the recalculation of the financial correction based on the contract value, if the case;
- Audit reports; Debtor's ledger;
- Extract from AFIS for the irregularities including also the cases sent to AFCOS and OLAF, where applicable;
- Letter to the beneficiary informing about the financial corrections applied for the irregularities identified;
- The MA letters for the beneficiary for the withdrawal/recovery of the irregular expenditure from the payment request;
- The MA reports sent to the CA with the irregularities registered in the reported period;
- Reconciliation of the data from the W&R statement with the records in the MA and CA accounting system.
- Payment certificates submitted by the CA to the EC in order to verify the deduction of the withdrawal or recoveries;
- For recoveries and pending recoveries: bank statements with the amounts received from the beneficiaries;
- Bank statement with interest paid by the beneficiary when repayments are made after the deadline of the recovery order;

¹ http://www.issai.org/media/13196/issai_4100_e_.pdf

3.1. Environment OP (CCI 2007BG161PO005)

The Member State submitted on 31st March 2014 the W&R statement for the year ending on 31st December 2013 (Ares(2014)994757).

The audit was carried out on the spot at the level of both MA and CA and verified the accuracy of a sample of 30 records registered in the above mentioned W&R statement: 14 amounts withdrawn, 8 recoveries and 8 pending recoveries.

The below table summarise the audit sample of withdrawals, recoveries and pending recoveries selected for testing. The detailed list of the selected records is presented in Annexes I-III to this report.

Environment OP	Sample units	Total units	%	Sample value in EUR	Total population in EUR	%
Withdrawals	14	24	58%	675.811,54	876.169,12	77%
Recoveries	8	8	100%	203.282,44	203.282,44	100%
Pending Recoveries	8	45	18%	8.416.331,44	10.244.140,82	82%
Total	30	77	39%	9.295.425,42	11.323.592,38	82%

The MS recovered from the beneficiaries between 31st December 2013 and 30th November 2014, 3 out of 8 pending recoveries from the audit sample, which represents 21% of the sample for pending recoveries (17% from total pending recoveries declared in the W&R statement submitted for the year 2013).

Within the sample for the withdrawals were included all the negative amounts recorded in the W&R statement submitted for the year 2013:

No	Beneficiary	Project	Amounts withdrawn in EUR	Payment Certificate
1	Blagoevgrad	BG161PO005-1.0.02-0039	-334.033,10	16/11.10.2013
2	Directorate for National Service for Nature Protection at the MOE	BG161PO005-3.0.02-0001	-460,17	17/11.10.2013
3	Directorate for National Service for Nature Protection at the MOE	BG161PO005-3.0.02-0001	-529,20	17/11.10.2013
Total:			-335.022,47	

The negative amount of EUR -334.033,10 recorded for the project BG161PO005-1.0.02-0039 and included in the payment certificate no. 16/11th October 2013, relates to the reduction in the percentage of the financial correction from 25%, proposed by the audit authority in the 2012 preliminary audit report, to 5% in 2013 when the final audit report was issued.

The negative amounts of EUR -529, 20 and EUR -460, 17 recorded for the project BG161PO005-3.0.02-0001 and included in the payment certificate no. 17/11th October 2013, relates to a similar situation when the financial correction of 5% from the preliminary audit report was recorded in the W&R statement for the year 2012 and reversed to 0% in the W&R statement for 2013 when the final audit report was issued by the audit authority.

In the annual W&R statements submitted for the years 2011 and 2012, the Certifying Authority included not only withdrawals and recoveries based on final audit reports but also amounts recorded based on the preliminary audit reports. The necessary corrections have to be properly reflected in each of the W&R statement submitted for the years 2011, 2012 and 2013.

Taking into consideration the above, the CA was requested to submit the revised annual W&R statements for each of the affected years 2011, 2012 and 2013.

3.2. Regional Development OP (CCI 2007BG161PO001)

The Member State submitted on 31st March 2014 the W&R statement for the year ending on 31st December 2013 (Ares(2014)998334).

The audit was carried out on the spot at the level of both MA and CA and verified the accuracy of a sample of 30 records registered in the above mentioned W&R statement: 5 amounts withdrawn, 17 recoveries and 8 pending recoveries.

The below table summarise the audit sample of withdrawals, recoveries and pending recoveries selected for testing. The detailed list of the selected records is presented in Annexes V-VII to this report.

Regional Development OP	Sample units	Total records	%	Sample value in EUR	Total population in EUR	%
Withdrawals	5	5	100%	264.558,82	264.558,82	100%
Recoveries	17	100	17%	1.514.773,21	1.983.438,97	76%
Pending recoveries	8	18	44%	952.582,46	1.091.033,91	87%
Total	30	123	24%	2.731.914,49	3.339.031,70	82%

The MS recovered from the beneficiaries between 31st December 2013 and 30th November 2014, 5 out of 8 pending recoveries from the audit sample, which represents 59% of the sample for pending recoveries (52% from total pending recoveries declared in the W&R statement submitted for the year 2013).

In the annual W&R statements submitted for the years 2011 and 2012, the Certifying Authority included withdrawals and recoveries for expenditure not certified to the EC. The necessary corrections have to be properly reflected in each of the W&R statement submitted for the years 2011, 2012 and 2013.

The CA analysed the W&R statement for 2012 in relation with the requirements detailed in the letter (Ares(2013)3772780-19/12/2013) and included in the W&R statement submitted for the year 2013 negative amounts in order to correct the recoveries recorded in the 2012 W&R statement for the expenditure not certified to the EC.

Taking into consideration the above situation, the CA was requested to submit the revised annual W&R statements for each of the affected years 2011, 2012 and 2013.

4. FINDINGS AND ACTIONS TO BE TAKEN BY THE MEMBER STATE

Nº	FINDING	ACTION TO BE TAKEN BY THE MEMBER STATE	RESPONSIBLE BODY (AUDITEE)	DEADLINE	PRIORITY High/ Medium/ Low	COMMENTS FROM THE MEMBER STATE	FINAL POSITION OF THE COMMISSION
1	<p><u>Environment OP (CCI 2007BG161PO005)</u></p> <p>The Certifying Authority submitted the W&R statements for the years 2011 and 2012 with records resulted from the preliminary audit reports.</p> <p>The W&R statement submitted in 2014 for the year 2013 by the CA contains reversal amounts of the records included in the W&R statement submitted in 2013 for the year 2012 based on the preliminary audit reports, with the revised amounts calculated based on the final audit reports.</p> <p>Please see more details on point 3.1. of this report.</p>	<p>The CA is requested to correct each of the W&R statements submitted for the years 2011, 2012 and 2013, considering for each year only the amounts resulted from the final audit reports.</p> <p>The W&R statements submitted for the years 2011, 2012 and 2013 will be returned for correction in SFC2007 to enable the Certifying Authority the upload of the revised W&R statements.</p> <p>The MA is requested to provide to the CA the necessary information in order to ensure the accuracy of the records registered in the W&R statements submitted for the years 2011, 2012 and 2013.</p>	<p>Certifying Authority</p> <p>Managing Authority</p>	30 th April 2015	High	<p><u>Recommendation accepted and implemented by the certifying authority.</u></p> <p>The certifying authority corrected the annual statements on withdrawals, recoveries and pending recoveries for 2011, 2012 and 2013 under the Environment OP 2007-2013.</p> <p>The aforementioned corrected statements were sent to the Commission via SFC 2007 on 28/04/2015.</p>	<p>The finding is <u>closed</u> in the context of the current audit report.</p>

Nº	FINDING	ACTION TO BE TAKEN BY THE MEMBER STATE	RESPONSIBLE BODY (AUDITEE)	DEADLINE	PRIORITY HIGH/MEDIUM/LOW	COMMENTS FROM THE MEMBER STATE	FINAL POSITION OF THE COMMISSION
2	<p><u>Regional OP (2007BG161PO001)</u></p> <p>The Certifying Authority submitted the W&R statements for the years 2011 and 2012 with amounts withdrawn/recovered for the expenditure that has not been declared to the EC.</p> <p>The W&R statement for the year 2013 contains reversal amounts of the records included in the W&R statement for the year 2012 in relation with recoveries recorded for expenditure that has not been certified to the EC.</p> <p>Please see more details on point 3.2. of this report.</p>	<p>The CA is requested to correct each of the W&R statements submitted for the years 2011, 2012 and 2013, considering for each year only the amounts withdrawn/recovered for the expenditure that has indeed certified to the EC by the CA.</p> <p>The W&R statements submitted for the years 2011, 2012 and 2013 will be returned for correction in SFC2007 to enable the Certifying Authority the upload of the revised W&R statements.</p> <p>The MA is requested to provide to the CA the necessary information in order to ensure the accuracy of the records registered in the W&R statements submitted for the years 2011, 2012 and 2013.</p>	<p>Certifying Authority</p> <p>Managing Authority</p>	30 th April 2015	High	<p><u>Recommendation</u> <u>accepted and implemented by the certifying authority..</u> The certifying authority corrected the annual statements on withdrawals, recoveries and pending recoveries for 2011, 2012 and 2013 under the Regional Development OP 2007-2013.</p> <p>The aforementioned corrected statements were sent to the Commission via SFC 2007 on 29/04/2015.</p>	<p>The finding is <u>closed</u> in the context of the current audit report.</p>

N°	FINDING	ACTION TO BE TAKEN BY THE MEMBER STATE	RESPONSIBLE BODY (AUDITEE)	DEADLINE	PRIORITY HIGH/MEDIUM/LOW	COMMENTS FROM THE MEMBER STATE	FINAL POSITION OF THE COMMISSION
3	<p><u>Transport OP (2007BG161PO004),</u> <u>Competitiveness OP (2007BG161PO003),</u> <u>Technical Assistance OP (2007BG161PO002),</u> <u>Bulgaria – Serbia IPA Cross-border Programme (2007CB16IPO006)</u> <u>Bulgaria – Former Yugoslav Republic of Macedonia IPA Cross-border Programme (2007CB16IPO007)</u> <u>Bulgaria – Turkey IPA Cross-border Programme (2007CB16IPO008)</u></p> <p>Considering the above findings, there is a risk that similar findings can be found also for the above</p>	<p>As the findings 1 and 2 indicates a systemic deficiency for the W&R statements submitted for the years 2011, 2012 and 2013, the Certifying Authority is requested to analyse the W&R statements submitted for all the remaining programmes and where necessary to correct the W&R statement for each year.</p> <p>The W&R statements submitted for the years 2011, 2012 and 2013 for the remaining programmes will be returned for correction in SFC2007 to enable the Certifying Authority the upload of the revised W&R statements.</p> <p>The MA from each OP is requested to provide to the CA the necessary information in order to ensure the accuracy of the records registered in the W&R statements submitted for</p>	<p>Certifying Authority</p> <p>Managing Authority</p>	30 th April 2015	High	<p><u>Recommendation accepted and implemented.</u> The certifying authority reviewed and corrected the annual statements on withdrawals, recoveries and pending recoveries for 2011, 2012 and 2013 as follows:</p> <ul style="list-style-type: none"> – Annual statements for 2012 and 2013 for Transport OP (2007BG161PO004); – Annual statements for 2012 and 2013 for Competitiveness OP (2007BG161PO007) 	The finding is <u>closed</u> in the context of the current audit report.

N°	FINDING	ACTION TO BE TAKEN BY THE MEMBER STATE	RESPONSIBLE BODY (AUDITEE)	DEADLINE	PRIORITY HIGH/MEDIUM/LOW	COMMENTS FROM THE MEMBER STATE	FINAL POSITION OF THE COMMISSION
	mentioned programmes.	the years 2011, 2012 and 2013.				<p>03);</p> <p>– Annual statements for 2012 for Technical Assistance OP (2007BG161PO02);</p> <p>The aforementioned corrected statements were sent to the Commission via SFC 2007 on 29/04/2015.</p> <p>The certifying authority also reviewed the following annual statements on withdrawals, recoveries and pending recoveries related to IPA CBC programmes:</p>	

N°	FINDING	ACTION TO BE TAKEN BY THE MEMBER STATE	RESPONSIBLE BODY (AUDITEE)	DEADLINE	PRIORITY HIGH/MEDIUM/LOW	COMMENTS FROM THE MEMBER STATE	FINAL POSITION OF THE COMMISSION
						<p>– Annual statements for 2012 and 2013 for Bulgaria-Serbia IPA CBC programme;</p> <p>– Annual Statements for 2013 for Bulgaria – FYROM CBC programme.</p> <p>The revised statements were submitted by official e-mail on 30/04/2015, given the impossibility to send them via SFC 2007.</p> <p>As evidence of the implementation of the recommendation for the IPA CBC programmes, the letter No. 37-0152 –</p>	

N°	FINDING	ACTION TO BE TAKEN BY THE MEMBER STATE	RESPONSIBLE BODY (AUDITEE)	DEADLINE	PRIORITY HIGH/ MEDIUM/ LOW	COMMENTS FROM THE MEMBER STATE	FINAL POSITION OF THE COMMISSION
						30/04/2015 was attached to the reply provided by the certifying authority confirming that the corrected annual statements were submitted to the Commission.	

5. AUDIT OPINION

Environment Operational Programme 2007BG161PO005

Regional Development Operational Programme 2007BG161PO001

- **Unqualified opinion:**

Based on the work carried out, we have reasonable assurance that:

1) The selected W&R statements submitted in 2014 under Article 20(2) of Regulation (EC) N° 1828/2006 are accurate, true, complete and reliable.

2) The Certifying Authority has ensured that the amounts presented by the Member State in 2014 (and in previous years) as formal agreements to withdraw or recover irregular amounts (in the context of the calculation of the cumulative residual risk by the Commission), have been effectively withdrawn or recovered, in line with Article 20 of Regulation (EC). The deficiencies reflected in findings n° 1, 2 (as set out in chapter 4 of this report) are closed in the context of the final audit report.

Names and signatures of the audit team and date

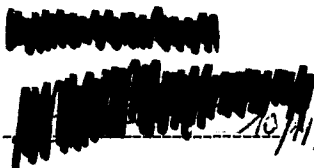


[Auditor]

Approved by (team leader)/ date



Approved by (head of unit)/ date



10/11/2015

Annex I: Sample of amounts withdrawn for the Environment OP

No	Beneficiary	Project	Amounts withdrawn in EUR	Payment Certificate
1	MS-flat rate 2011/ BG161PO005-1.0.01	BG161PO005-1.0.01	148,904.48	12/28.03.2013
2	MS-flat rate 2011 /BG161PO005-1.0.02	BG161PO005-1.0.02	148,904.48	12/28.03.2013
3	Iskarp	BG161PO005-1.0.01-0026	150,269.87	12/28.03.2013
4	Krichim	BG161PO005-1.0.01-0083	91,738.58	12/28.03.2013
5	Kneza	BG161PO005-1.0.01-0020	18,786.18	12/28.03.2013
6	Ugarchinih	BG161PO005-1.0.01-0105	50,221.90	12/28.03.2013
7	Omurtag	BG161PO005-1.0.01-0085	105,315.65	13/12.06.2013
8	Dolna Banya	BG161PO005-1.0.01-0167	64,096.53	13/12.06.2013
9	Beloslav	BG161PO005-1.0.02-0028	58,577.04	18/27.11.2013
10	Blagoevgrad	BG161PO005-1.0.02-0039	-334,033.10	16/11.10.2013
11	Razgrad	BG161PO005-2.0.01-0030	77,155.13	15/02.08.2013
12	Botevgrad	BG161PO005-2.0.04-0001	96,864.15	18/27.11.2013
13	Directorate for National Service for Nature Protection at the MOE	BG161PO005-3.0.02-0001	-529.20	17/11.10.2013
14	Directorate for National Service for Nature Protection at the MOE	BG161PO005-3.0.02-0001	-460.17	17/11.10.2013
Total:			675,811.54	

Annex II Sample of recoveries for the Environment OP

No	Beneficiary	Project	Amounts recovered in EUR	Payment Certificate
1	Lovetch	BG161PO005-1.0.01-0002	5,778.60	12/ 28.03.2013
2	Malko Tarnovo	BG161PO005-1.0.01-0052	485.57	12/ 28.03.2013
3	Malko Tarnovo	BG161PO005-1.0.01-0052	1,358.27	12/ 28.03.2013
4	Lukovit	BG161PO005-1.0.01-0112	3,897.64	12/ 28.03.2013
5	Cherven Bryag	BG161PO005-1.0.01-0084	52,018.10	12/ 28.03.2013
6	Khisarya	BG161PO005-1.0.02-0053	125,516.31	12/ 28.03.2013
7	MOCB	BG161PO005-4.0.01-0077	13,831.48	19/ 21.12.2013
8	MOCB	BG161PO005-4.0.01-0030	396.49	17/ 11.10.2013
Total:			203,282.44	

Annex III Sample of pending recoveries for the Environment OP

No	Beneficiary	Project	Pending recoveries in EUR	Amounts recovered after 31/12/2013
1	Burgas	BG161PO005-1.0.02-0017	1,063,244.10	
2	Pernik	BG161PO005-1.0.02-0105	1,125,444.11	
3	Pirdop	BG161PO005-1.0.06-0008	468,906.54	
4	Provadia	BG161PO005-1.0.06-0015	1,224,429.38	1,224,429.38
5	Provadia	BG161PO005-1.0.06-0015	439,546.43	439,546.43
6	Botevgrad	BG161PO005-2.0.04-0001	1,640,510.84	
7	National Service Directorate for Nature Protection at the Ministry of Environment	BG161PO005-3.0.02-0001	2,372,109.72	
8	Directorate for Cohesion Funds at the Ministry of Environment	BG161PO005-4.0.01-0087	82,140.30	82,140.30
Total:			8,416,331.44	1,746,116.11

Annex IV Sample of flat rate and individual corrections tested for the Environment OP

No	No of grant contract	Contract value including VAT, EUR	Contracts on which flat/individual financial correction should be imposed	Financial correction percentage	Withdrawn certified expenditure 2010-2013 for contracts with individual financial corrections, EUR	Withdrawn certified expenditure 2010-2013 for contracts without individual corrections, EUR
1	BG161PO005-1.0.01-0090-C0001	73,259.02	individual correction	25.00%	0.00	0.00
2	BG161PO005-1.0.01-0090-C0001	93,985.07	individual correction	25.00%	0.00	0.00
3	BG161PO005-1.0.01-0090-C0001	22,415.38	individual correction	25.00%	3,279.97	0.00
4	BG161PO005-1.0.01-0108-C0004	607,424.07	individual correction	25.00%	136,670.42	0.00
5	BG161PO005-1.0.06-0009-C0001	15,169,157.70	flat correction	8.22%	0.00	1,500,204.51
6	BG161PO005-2.0.01-0026-C0003	261,956.91	individual correction	25.00%	49,771.81	0.00
7	BG161PO005-2.0.02-0001-C0001	4,927,847.70	individual correction	25.00%	98,556.95	0.00
8	BG161PO005-2.0.03-0001-C0001	1,374,243.60	flat correction	8.22%	0.00	220,932.69
9	BG161PO005-3.0.02-0001-C0001	487,779.94	individual correction	25.00%	73,166.99	0.00
10	BG161PO005-3.0.02-0002-C0001	593,925.76	flat correction	8.22%	0.00	0.00
11	BG161PO005-4.0.01-0089-C0001	282,243.18	flat correction	8.22%	0.00	45,375.32
12	BG161PO005-4.0.01-0090-C0001	1,220,127.82	flat correction	8.22%	0.00	156,924.80
Total:		25,114,366.16			361,446.14	1,923,437.32

Annex V: Sample of amounts withdrawn for the Regional Development OP

No	ISIN	Project	Amounts withdrawn in EUR	Payment Certificate
1	BG161PO001-1.1.01-0126-C0001	BG161PO001/1.1-01/2007	617,05	23
2	BG161PO001-2.1.02-0039-C0001	BG161PO001/2.1-02/2007	70.339,83	27
3	BG161PO001-2.1.02-0039-C0001	BG161PO001/2.1-02/2007	2.055,62	27
4	BG161PO001-4.1.01-0008-C0001	BG161PO001/4.1-01/2007	137.337,42	24
5	BG161PO001-4.1.01-0039-C0001	BG161PO001/4.1-01/2007	54.208,90	24
Total:			264.558,82	

Annex VI Sample of recoveries for the Regional Development OP

No	ISIN	Project	Amounts recovered in EUR	Payment Certificate
1	BG161PO001-1.1.01-0008-C0001	BG161PO001/1.1-01/2007	120.027,05	22
2	BG161PO001-1.1.01-0094-C0001	BG161PO001/1.1-01/2007	-33.066,08	22
3	BG161PO001-1.1.01-0097-C0001	BG161PO001/1.1-01/2007	-43.036,81	2012
4	BG161PO001-1.1.01-0219-C0001	BG161PO001/1.1-01/2007	-162.876,04	22
5	BG161PO001-1.1.01-0219-C0001	BG161PO001/1.1-01/2007	412.851,99	24, 25
6	BG161PO001-1.1.01-0263-C0001	BG161PO001/1.1-01/2007	219.048,29	25, 26
7	BG161PO001-1.4.02-0048-C0001	BG161PO001/1.4-02/2008	412.932,90	25
8	BG161PO001-1.4.02-0075-C0001	BG161PO001/1.4-02/2008	153.863,11	24, 25
9	BG161PO001-2.1.02-0001-C0001	BG161PO001/2.1-02/2007	-134.863,03	2012
10	BG161PO001-2.1.02-0007-C0001	BG161PO001/2.1-02/2007	250.559,94	25
11	BG161PO001-2.1.02-0016-C0001	BG161PO001/2.1-02/2007	188.746,12	21, 22, 26
12	BG161PO001-2.1.02-0016-C0001	BG161PO001/2.1-02/2007	-32.898,46	21, 22, 26
13	BG161PO001-2.1.02-0018-C0001	BG161PO001/2.1-02/2007	67.208,79	23, 24
14	BG161PO001-2.1.02-0019-C0001	BG161PO001/2.1-02/2007	67.476,28	23
15	BG161PO001-2.1.02-0023-C0001	BG161PO001/2.1-02/2007	90.490,22	22
16	BG161PO001-2.1.02-0028-C0001	BG161PO001/2.1-02/2007	-45.773,24	21
17	BG161PO001-4.1.01-0060-C0001	BG161PO001/4.1-01/2007	-15.962,85	21
Total:			1.514.728,18	

Annex VII Sample of pending recoveries for the Regional Development OP

No	ISIN	Project	Pending recoveries in EUR	Amounts recovered after 31/12/2013
1	BG161PO001-1.4.05-0015-C0001	BG161PO001/1.4-05/2009	78.872,39	74.925,69
2	BG161PO001-1.1.01-0095-C0001	BG161PO001/1.1-01/2007	95.303,37	35.200,13
3	BG161PO001-1.1.01-0082-C0001	BG161PO001/1.1-01/2007	74.261,91	74.261,91
4	BG161PO001-1.4.05-0011-C0001	BG161PO001/1.4-05/2009	90.926,75	86.353,13
5	BG161PO001-2.1.02-0016-C0001	BG161PO001/2.1-02/2007	414.230,21	292.857,53
6	BG161PO001-2.1.02-0003-C0001	BG161PO001/2.1-02/2007	142.499,56	-
7	BG161PO001-4.1.01-0006-C0001	BG161PO001/4.1-01/2007	43.887,31	-
8	BG161PO001-5.3.01-0022-C0001	BG161PO001/5-01/2008	12.600,96	-
Total:			952.582,46	563.598,38