



Aid to make good the damage caused by natural disasters
(Article 107(2)(b) TFEU)
Checklist for Member States

Document version: October 2013

Article 107(2)(b) of the Treaty on the Functioning of the European Union (TFEU) stipulates that aid to make good the damage caused by natural disasters shall be compatible with the internal market. According to Article 108 TFEU, any intentions from Member States to grant such aid must be notified to the Commission, which is responsible for verifying the occurrence of the natural disaster invoked to justify the granting of aid.

Emergency situations caused by natural disasters require urgent reactions on the side of the granting authorities. It is therefore important to ensure a swift implementation of the envisaged aid measures. The purpose of this checklist is to provide Member States with indicative guidance, based on the Commission relevant case practice, on the information to be submitted to the Commission in order to facilitate, clarify and accelerate the notification and approval process.

- Part I of this checklist concerns the **notification of aid schemes after the occurrence of a particular natural disaster**.*
- Part II of this checklist concerns the **notification of "ex ante" schemes** for certain types of natural disasters. Such schemes are notified in advance to the Commission and provide a general framework for the granting of aid to compensate for damage caused by future occurrences of one or more specific types of natural disaster. No further individual notification is required in case of occurrence of a natural disaster covered by an ex ante scheme. The ex ante scheme will however contain an event-related ex post reporting obligation committing the Member State to inform the Commission about the precise application of the scheme in case of a particular event. Ex ante schemes can be set up for natural disasters covered by consolidated past Commission practice (e.g. earthquakes, avalanches, landslides and floods).*
- Part III of this checklist concerns the information required in the context of **ex post reporting on aid granted under an ex ante scheme**.*

*This checklist is not mandatory, but Member States may use it as guidance to prepare notifications.¹ For **notifications**, Member States must follow the normal notification procedure (providing through SANI the **relevant notification forms**² laid down in Annex I to*

¹ This Guidance Paper is a European Commission staff working document for information purposes. It does not represent an official position of the Commission on this issue, nor does it anticipate such a position. It is not intended to constitute a statement of the law and is without prejudice to the interpretation of the Treaty provisions on state aid by the Court of Justice or the General Court of the European Union.

² General notification form I, as well as, for aid to undertakings active in the production, processing and marketing of agricultural products falling within the scope of Annex I of the Treaty, the form III.12.N (supplementary information sheet on aid to compensate for damage to agricultural production or the means

Regulation (EC) No 794/2004), which can be **completed with information based on the relevant part of this checklist (part I or part II)**.

For the event-related **reporting** purposes in the context of *ex ante* schemes, Member States are invited to use **part III** of this checklist.³

Please also note the specific rules for aid to make good the damage caused by natural disasters to undertakings active in the production, processing and marketing of agricultural products falling within the scope of Annex I of the Treaty⁴, and to undertakings in the fisheries and aquaculture sector⁵.

PART I - Notification of schemes after the occurrence of a particular natural disaster

Member States have the obligation to notify aid schemes to make good the damage caused by a particular natural disaster which occurred in the past. In this case, Member States have to follow the normal notification procedure (through SANI), and no aid can be granted before approval of the notified scheme by the Commission.

Below are listed several elements which such notifications are expected to contain, on the basis of the experience stemming from previous Commission's decisions. This is an indicative list which is to be adapted to the characteristics of each particular scheme.

1. Factual background

1.1. Type of event

Please clearly describe the particular natural disaster. If there is a series of events, clearly explain the link between them (e.g. extremely heavy rains, leading to elevated river level, leading to floods, leading to landslides, etc.). Please send all relevant documents and, in particular, any official report showing the gravity of the event.

When did the disaster occur?

1.2. Qualification of "natural disaster" by the Member State

Was the event qualified as a natural disaster under national law?⁶ Please indicate when and provide a copy of the relevant documents.

If there is a degree system for qualifying the gravity of disasters, please explain and give the objective criteria used for the assessment.

Is it a "major natural disaster" as per Article 2(1) of Council Regulation (EC) No 2012/2002⁷?

of agricultural production), and for aid to undertakings in the fisheries and aquaculture sector, the form III.14 (supplementary information sheet for aid to fisheries and aquaculture).

³ This event-related reporting must be seen as separate from the reporting under Annex 3 of Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).

⁴ Community guidelines for state aid in the agriculture and forestry sector 2007 to 2013 (OJ C 319, 27.12.2006).

⁵ Guidelines for the examination of State aids to fisheries and aquaculture (OJ C 84, 3.4.2008, p. 10).

⁶ Please note that this qualification under national law does not bind at this stage the Commission for the analysis it will make (the qualification of a particular event as a 'natural disaster' for the application of article 107(2)(b) TFEU is made by the Commission on the basis of its own practice and in the light of the jurisprudence of the European Court of Justice).

Has an application to the European Union Solidarity Fund (administered by the Commission Directorate General for Regional Policy) been filed? What is the status/result of the application?

Please indicate what kind of meteorological data or reports were considered (e.g. mm of rainfall per m², graphs, photos, etc.). Preferably the source of this data should be the national meteorological agency or other recognised competent body.

In case such natural disaster (or similar events not qualified as natural disaster) has occurred more than once in the same region(s) in the previous years, please compare with these previous occurrences and assess the gravity of the particular event.

1.3. Geographic scope of the scheme

Please clearly define the geographic scope of the scheme (national, regional). How and on which basis was this geographic scope defined?

Please provide an extensive list of affected regions or municipalities, possibly using the same classification of the Regional Aid Maps (NUTS 2/NUTS 3 levels).

The following information will be useful: population affected (also as a percentage of the whole population of the country/area affected), types of economic activities affected, economic weight of the affected region(s) for the national GDP, maps locating the affected regions.

Is the disaster transnational (was it declared as natural disaster also by neighbouring countries)?

1.4. Level of damage

Please estimate the level of damage caused by the natural disaster. How and on which basis was this level defined?

2. Legal basis

2.1. General legal basis

Please indicate if there is a general legal basis, i.e. a general law on intervention in case of natural disasters. Please provide a copy of the relevant documents.

2.2. Specific legal basis

Please indicate if there is a specific legal basis, i.e. an implementing regulation of the general law, a detailed programme setting out a method for the calculation of damage, etc. Please provide a copy of the relevant documents.

Please indicate whether the legal basis was adopted at national or regional level.

3. Beneficiaries

3.1. Type of beneficiaries

If individuals without economic activity are also entitled to aid under the scheme, please clearly separate the conditions applying to them from those referring to undertakings or individuals with economic activity. Aid to individuals (e.g. to evacuated families), provided

⁷ Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

that there is no economic activity element, does not constitute state aid in the meaning of Article 107(1) TFEU.

Does the measure cover large enterprises? SMEs? Micro-enterprises?

Are there any special conditions for SMEs or other types of beneficiaries?

3.2. Selection of beneficiaries

How are beneficiaries selected (e.g.: based on an aid application to be filed within a specified time period after the occurrence of the disaster...)?

Is payment guaranteed to all beneficiaries who have submitted applications? If not, which are the criteria for granting in case there are more applications than budget: first come, first served; proportionate decrease for all beneficiaries to accommodate new applicants; other?

3.3. Number of beneficiaries

Please indicate the estimated number of beneficiaries. If possible, provide information on the number of each type of beneficiaries and per affected region (e.g. in region A: 10 big enterprises, 15 SMEs and 20 microenterprises).

In case no exhaustive list of beneficiaries is available at the time of the notification, or there is substantial change in their number, a comprehensive list should be communicated to the Commission as soon as possible within the timeframe established in the notification and at the latest when submitting the annual report.

3.4. Sectoral scope of the scheme

Please clearly indicate to which sectors the scheme applies (undertakings active in all economic sectors, limited to certain sectors, or excluding certain sectors?).

Please indicate if, in view of the specific rules applicable to undertakings in the fisheries and aquaculture sector and to undertakings active in the production, processing and marketing of agricultural products falling within the scope of Annex I of the Treaty, the present scheme covers these sectors, or if a separate scheme covering one or both of these sectors was or will be notified separately to the Commission.

If some sectors are excluded, is it planned to adopt a sectoral scheme?

4. Delay for notification and duration

There must be a causal link between the damage and the natural disaster. This will be easier to demonstrate if the aid is notified within a "reasonable" time period after the occurrence of the disaster.⁸

Please ensure there is a 'stand-still clause' clearly stating that no aid will be granted before the approval of the notified scheme by the Commission.

Until when may beneficiaries apply for compensation of the damage caused by the particular natural disaster?

⁸ E.g. for aid to the agricultural sector, in the absence of a specific justification, the Commission will not approve proposals for aid which are submitted more than three years after the occurrence of the event (point 119 of the Community guidelines for State aid in the agriculture and forestry sector 2007 to 2013); for the fisheries and aquaculture sector, the aid measure must be notified to the Commission within one year of the event to which it relates (point 4.4 of the Guidelines for the examination of State aid to the fisheries and aquaculture sector).

Until when may aid be granted under the notified scheme? Please note in this respect that the Commission will only authorise schemes of limited duration.⁹

Until when may beneficiaries receive payments of aid granted under the notified scheme?¹⁰

5. Budget and financing

Clearly state the estimated total budget of the scheme, as well as an estimated breakdown per year (if the duration is longer than 1 year) and per instalment (in case payment is to be done in instalments).

In case the budget is not definitely fixed at this stage of damage verification, available data should be provided as soon as possible within a reasonable timeframe and at the latest when submitting the annual report.

Specify the financing of the aid. If the aid is not financed through the general budget of the State/region/municipality, please explain its way of financing.

Will the scheme be co-financed by the Structural Funds/Cohesion Fund?

If yes, please confirm that the rules applicable to these Funds will be respected and in particular the provisions laid down in Council Regulation (EC) No 1083/2006 ("General Regulation on Structural Funds").

Will the scheme be co-financed through the European Union Solidarity Fund (EUSF)?

If yes, please confirm that the rules applicable to this Fund will be respected and in particular the provisions laid down in Council Regulation (EC) No 2012/2002¹¹ establishing the EUSF as well as the provisions laid down in the decision granting the assistance from EUSF for this particular disaster.

6. Eligible costs

6.1. Type of damage covered

There must be a causal link between the damage and the natural disaster. How will it be ascertained that the damage is due only to the disaster? Please send all the relevant documents and, in particular, any official report.

Please clearly define the type of damage covered. Examples: damage to machinery and equipment, damage to buildings (please differentiate between commercial and residential use), damage to infrastructure, damage to vehicles (registered movable property), damage to non-registered movable property (e.g. furniture), damage to stocks, unfinished production, products and merchandise, damage due to loss of income, damage due to suspension of business activity...

Are any types of damage explicitly excluded?

⁹ Up to maximum six years for aid to manufacturing and other sectors (cf. also Article 4.2(b) of Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1, as amended), and point 7.2 of the General notification form part I attached to this Regulation); up to maximum seven years for aid to the agricultural sector (in line with section VIII.B of the Community guidelines for State aid in the agriculture and forestry sector 2007 to 2013).

¹⁰ E.g. for aid to the agricultural sector, in the absence of a specific justification, the Commission will not approve proposals for aid to be paid out more than four years following the event (point V.B.1 of the Community guidelines for State aid in the agriculture and forestry sector 2007 to 2013).

¹¹ See footnote 5.

6.2. Calculation method to establish the damage

Please provide a detailed methodology for each type of damage.

Examples:

- for damage to machinery and equipment: modified purchase-value method
- for damage to stocks, finished goods, etc.: on the basis of accounting documents proving their existence at the time of the damage
- for damage due to loss of income: average earnings before interest and taxes, depreciation and labour costs, based on income statements and multiplied by days of suspension of activity

Please indicate how the damage will be ascertained (independent expert, self-assessment of damage up to a certain amount...) per individual beneficiary.

Is depreciation of material goods taken into account when assessing the damage and the eligible costs?

In case the damage cannot be repaired, please describe under which conditions replacement will be covered by the scheme (purchase of new equipment or construction of new infrastructure and buildings...).

Are there any restrictive conditions (e.g. minimum or maximum amount of damage, only one type of damage allowed to be covered per beneficiary, specific combination of certain types of damage not allowed...)?

How will overcompensation be excluded? Please explain in detail the mechanism ensuring that not more than 100% of the damage caused directly by the disaster will be covered (e.g. deduction of insurances payments).

7. Form of aid and aid amount

Please indicate under which form aid will be made available to the beneficiary. Examples: direct grant, reimbursable grant, soft loan (including details of how the loan is secured), interest subsidy, tax advantage (please specify: tax allowance, tax base reduction, tax rate reduction, tax deferment, other), reduction of social security contributions (or acceptance of delayed payments of such contributions), debt write-off, guarantee (including amongst others information on the loan or other financial transaction covered by the guarantee, the security required and the premium to be paid).

In case of non-transparent forms of aid (other than direct grants), please indicate how the Gross Grant Equivalent (GGE) will be calculated.

For each instrument of aid, please give a precise description of its rules and conditions of application, including in particular its aid intensity, its tax treatment and whether the aid is accorded automatically once certain objective criteria are fulfilled (if so, please mention the criteria) or whether there is an element of discretion by the awarding authorities.

Does the scheme allow the choice and/or combination of different forms of aid (based upon certain criteria or not)? Please explain.

Does the scheme lay down a maximum aid amount per beneficiary?

8. Aid intensity and cumulation

The aid intensity is to be expressed as a percentage (aid amount divided by eligible costs). Please explain possible differentiations of aid intensities (e.g. for insured and non-insured

property, for different types of eligible costs, for different forms of aid, for different types of damage, for different types of beneficiaries, etc.).

Can the aid be cumulated with aid received from other local, regional, national or Community schemes to cover the same eligible costs for the same objective/different objectives? With *de minimis* support? With insurance payments? With funds from other sources?

Please provide a clear explanation on possible cumulation of aid to be granted under the notified scheme with other aid or compensation received from other sources.

Compensation is to be calculated at the level of the individual beneficiary. Total compensation, including aid granted under the scheme, insurance payments and other support, may not exceed 100% of the cost of the damage caused by the natural disaster.

9. Granting authority and administration of the scheme

Please indicate the granting authority (which may be different dependent on the form of aid).

Please indicate the levels/authorities responsible for the administration of the scheme.

Are there any specific bodies set up to administer the scheme (e.g. regional commissions, etc.)? If yes, please explain their composition, mandate, powers, etc.

Please explain the basic requirements for aid applications (deadlines for submission of applications, specific application forms...).

Which evidence is to be provided by the beneficiaries (invoices, building inspection reports, orders for materials, etc.)? Who will collect and assess the evidence (independent experts, special commissions, self-assessment for damage under a certain threshold...)?

Please indicate which authority is responsible for the payments. If more than one, please explain their interaction and especially how it will be ensured that all payments are identified and cumulation will not result in overcompensation.

PART II - Notification of *ex ante* schemes for particular types of natural disasters

Member States can notify a general framework for aid to make good the damage of future occurrences of one or more specific types of natural disasters without the need for separate notification of the aid granted for each occurrence. Such *ex ante* schemes can be set up for natural disasters covered by consolidated past Commission practice (e.g. earthquakes, avalanches, landslides and floods). They must contain an *ex post* reporting obligation committing Member States to inform the Commission about the precise application of the scheme in case of a particular event.

Below are listed several elements which appear in the previous Commission practice and are expected to be provided in *ex ante* notifications. This is an indicative list which can be adapted to the characteristics of each particular scheme.

1. Factual background

1.1. Type of event(s)

Please clearly specify the type of natural disaster(s) covered by the notified scheme.

1.2. Qualification of "natural disaster" by the Member State

Please specify the formal criteria to qualify an occurrence as a natural disaster (national systems, coherence with the definition of "major natural disaster" as per Article 2(1) of Council Regulation (EC) 2012/2002¹², others?).

Please explain which levels of decision are involved (e.g. presidential decree, ministerial decision, decision by regional or local authorities).

Please indicate what kind of meteorological data or reports will be considered (e.g. mm of rainfall per m², graphs, photos, etc.). Preferably the source of this data should be the national meteorological agency or other recognised competent body.

If there is a degree system for qualifying the gravity of disasters, please explain and give the objective criteria used for the assessment.

1.3. Geographic scope of the scheme

Please clearly define the geographic scope of the scheme (regional, national?). How and on which basis was this geographic scope defined?

2. Legal basis

2.1. General legal basis

Please indicate if there is a general legal basis, i.e. a general law on intervention in case of natural disasters. Please provide a copy of the relevant documents.

2.2. Specific legal basis

Please indicate if there is a specific legal basis, i.e. an implementing regulation of the general law, a detailed programme setting out a method for the calculation of damage, etc.

Please indicate whether the legal basis was adopted at national or regional level. Please provide a copy of the relevant documents.

3. Beneficiaries

3.1. Type of beneficiaries

If individuals without economic activity are also entitled to aid under the scheme, please clearly separate the conditions applying to them from those referring to undertakings or individuals with economic activity. Aid to individuals (e.g. to evacuated families), provided that there is no economic activity element, does not constitute state aid in the meaning of Article 107(1) TFEU.

Does the measure cover large enterprises? SMEs? Micro-enterprises?

Are there any special conditions for SMEs or other types of beneficiaries?

3.2. Selection of beneficiaries

How will beneficiaries be selected (e.g.: based on an aid application to be filed within a specified time period after the occurrence of the disaster...)?

In case of insufficient budget, how will beneficiaries be selected?

¹² See footnote 5.

3.3. *Number of beneficiaries*

If possible, indicate an estimated number of beneficiaries.

3.4. *Sectoral scope of the scheme*

Please clearly indicate to which sectors the scheme applies (undertakings active in all economic sectors, limited to certain sectors, or excluding certain sectors?).

Please indicate if, in view of the specific rules applicable to undertakings in the fisheries and aquaculture sector and to undertakings active in the production, processing and marketing of agricultural products falling within the scope of Annex I of the Treaty, the present scheme covers these sectors, or if a separate scheme covering one or both of these sectors was or will be notified separately to the Commission.

If some sectors are excluded, is it planned to adopt a sectoral scheme?

4. **Duration**

There must be a causal link between the damage and the natural disaster. This will be easier to demonstrate if the aid is notified within a "reasonable" time period after the occurrence of the disaster.¹³

Until when may beneficiaries apply for compensation of the damage caused by the particular natural disaster?

Until when may aid be granted under the notified scheme? Please note in this respect that the Commission will only authorise schemes of limited duration.¹⁴

Until when may beneficiaries receive payments of aid granted under the notified scheme?¹⁵

5. **Budget and financing**

If possible, please provide an indicative upper limit of the total budget allocated, as well as per type of beneficiary, per type of damage, or per aid instrument.

Is there a maximum aid amount per beneficiary?

Is payment guaranteed to all beneficiaries who have submitted applications? If not, which are the criteria for granting in case there are more applications than budget: first come, first serve; proportionate decrease for all beneficiaries to accommodate new applicants; other?

Specify the financing of the aid. If the aid is not financed through the general budget of the State/region/municipality, please explain its way of financing.

¹³ E.g. for aid to the agricultural sector, in the absence of a specific justification, the Commission will not approve proposals for aid which are submitted more than three years after the occurrence of the event (point 119 of the Community guidelines for State aid in the agriculture and forestry sector 2007 to 2013); for the fisheries and aquaculture sector, the aid measure must be notified to the Commission within one year of the event to which it relates (point 4.4 of the Guidelines for the examination of State aid to the fisheries and aquaculture sector).

¹⁴ Up to maximum six years for aid to manufacturing and other sectors (cf. also Article 4.2(b) of Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1, as amended), and point 7.2 of the General notification form part I attached to this Regulation); up to maximum seven years for aid to the agricultural sector (in line with section VIII.B of the Community guidelines for State aid in the agriculture and forestry sector 2007 to 2013).

¹⁵ E.g. for aid to the agricultural sector, in the absence of a specific justification, the Commission will not approve proposals for aid to be paid out more than four years following the event (point V.B.1 of the Community guidelines for State aid in the agriculture and forestry sector 2007 to 2013).

Is any co-financing by the Structural Funds/Cohesion Fund foreseen?

If yes, please confirm that the rules applicable to these Funds will be respected and in particular the provisions laid down in Council Regulation (EC) No 1083/2006 ("General Regulation on Structural Funds").

Is any co-financing by the European Union Solidarity Fund (EUSF) foreseen?

If yes, please confirm that the rules applicable to this Fund will be respected and in particular the provisions laid down in Council Regulation (EC) No 2012/2002¹⁶ establishing the EUSF as well as the provisions laid down in the decision granting the assistance from EUSF for this particular disaster.

6. Eligible costs

6.1. Type of damage covered

There must be a causal link between the damage and the natural disaster. How will it be ascertained that the damage is due only to the disaster? Please send all the relevant documents and, in particular, any official report.

Please clearly define the type of damage covered by the notified scheme. Examples: damage to machinery and equipment, damage to buildings (please differentiate between commercial and residential use), damage to infrastructure, damage to vehicles (registered movable property), damage to non-registered movable property (e.g. furniture), damage to stocks, unfinished production, products and merchandise, damage due to loss of income, damage due to suspension of business activity...

Is any type of damage explicitly excluded?

6.2. Calculation method to establish the damage

Please provide a detailed methodology for each type of damage.

Examples:

- for damage to machinery and equipment: modified purchase-value method;
- for damage to stocks, finished goods, etc.: on the basis of accounting documents proving their existence at the time of the damage;
- for damage due to loss of income: average earnings before interest and taxes, depreciation and labour costs, based on income statements and multiplied by days of suspension of activity.

Please indicate how the damage will be ascertained (independent expert, self-assessment of damage up to a certain amount...) per individual beneficiary.

Is depreciation of material goods taken into account when assessing the damage and the eligible costs?

In case the damage cannot be repaired, please describe under which conditions replacement will be covered by the scheme (purchase of new equipment or construction of new infrastructure and buildings...).

Are there any restrictive conditions (e.g. minimum or maximum amount of damage, only one type of damage allowed to be covered per beneficiary, specific combination of certain types of damage not allowed...)?

¹⁶ See footnote 5.

How will overcompensation be excluded? Please explain in detail the mechanism ensuring that not more than 100% of the damage caused directly by the disaster will be covered (e.g.: deduction of insurances payments).

7. Form of aid and aid amount

Please indicate under which form aid will be made available to the beneficiary. Examples: direct grant, reimbursable grant, soft loan (including details of how the loan is secured), interest subsidy, tax advantage (please specify: tax allowance, tax base reduction, tax rate reduction, tax deferment, other), reduction of social security contributions (or acceptance of delayed payments of such contributions), debt write-off, guarantee (including amongst others information on the loan or other financial transaction covered by the guarantee, the security required and the premium to be paid).

In case of non-transparent forms of aid (other than direct grants), please indicate how the Gross Grant Equivalent (GGE) will be calculated.

For each instrument of aid, please give a precise description of its rules and conditions of application, including in particular its aid intensity, its tax treatment and whether the aid is accorded automatically once certain objective criteria are fulfilled (if so, please mention the criteria) or whether there is an element of discretion by the awarding authorities.

Does the scheme allow the choice and/or combination of different forms of aid (based upon certain criteria or not)? Please explain.

Does the scheme lay down a maximum aid amount per beneficiary?

8. Aid intensity and cumulation

The aid intensity is to be expressed as a percentage (aid amount divided by eligible costs). Please explain possible differentiations of aid intensities (e.g. for insured and non-insured property, for different types of eligible costs, for different forms of aid, for different types of damage, for different types of beneficiaries, etc.).

Can the aid be cumulated with aid received from other local, regional, national or Community schemes to cover the same eligible costs for the same objective/different objectives? With *de minimis* support? With insurance payments? With funds from other sources?

Please provide a clear explanation on possible cumulation of aid to be granted under the notified scheme with other aid or compensation received from other sources.

Compensation is to be calculated at the level of the individual beneficiary. Total compensation, including aid granted under the scheme, insurance payments and other support, may not exceed 100% of the cost of the damage caused by the natural disaster.

9. Granting authority and administration of the scheme

Please indicate the granting authority (which may be different dependent on the form of aid).

Please indicate the levels/authorities responsible for the administration of the scheme.

Are there any specific bodies set up to administer the scheme (e.g. regional commissions, etc.)? If yes, please explain their composition, mandate, powers, etc.

Please explain the basic requirements for aid applications.

Which evidence is to be provided by the beneficiaries (invoices, building inspection reports, orders for materials, etc.)? Who will collect and assess the evidence (independent experts, special commissions, self-assessment for damage under a certain threshold...)?

Please indicate which authority is responsible for the payments. If more than one, please explain their interaction and especially how it will be ensured that all payments are identified and cumulation will not result in overcompensation.

10. Event-related *ex post* reporting

Please spell out how the Member State will provide *ex post* reporting information to the Commission after the occurrence of a particular natural disaster, and provide the time schedule envisaged for the reporting (e.g. factual information on the particular disaster; more detailed information on beneficiaries, level of damage and planned aid).

PART III – Event-related *ex post* reporting for monitoring on aid granted under an *ex ante* scheme

This part of the checklist concerns the information to be submitted to the Commission in the context of event-related *ex post* reporting on aid for a particular natural disaster granted under an existing *ex ante* scheme¹⁷. The Member States are requested to provide arguments showing that the event fits in the typology of disaster authorized under the *ex ante* scheme.

The aid can be legally granted and disbursed immediately, as the Commission already endorsed the measure when approving the *ex ante* scheme. If it would result from the reporting (both under Part III of the present checklist and under Commission Regulation (EC) No 794/2004, Annex 3) or from other information sources that the conditions of the *ex ante* scheme were not respected, and that aid was granted unlawfully, the Commission shall examine that information without delay, in view of possible recovery in accordance with Articles 10 to 16 of the Procedural Regulation¹⁸.

1. Factual background

1.1. Type of event

Please clearly describe the particular natural disaster. If there is a series of events, clearly explain the link between them (e.g. extremely heavy rains, leading to elevated river level, leading to floods, leading to landslides, etc.).

When did the disaster occur?

1.2. Geographic scope of the scheme

Please clearly define the geographic scope of the scheme (national, regional). How and on which basis was this geographic scope defined?

¹⁷ These reporting provisions are separate from the general reporting obligations imposed by Commission Regulation (EC) No 794/2004, as they serve a different purpose (i.e. ensuring compliance with the *ex ante* scheme vs providing the annual reporting on expenditure).

¹⁸ Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 83, 27.3.1999, p. 1).

Please provide an extensive list of affected regions or municipalities, possibly using the same classification of the Regional Aid Maps (NUTS 2, NUTS 3).

The following information will be useful: population affected (also as a percentage of the whole population of the country/area affected), economic weight of the affected region(s) for the national GDP, maps locating the affected regions.

Is the disaster transnational (was it declared as disaster also by neighbouring countries)?

1.3. Level of damage

Please indicate the level of damage caused by the natural disaster. How and on which basis was this level defined?

2. Legal basis

Please indicate whether any additional legal basis was adopted further to the legal bases submitted with the notification of the *ex ante* scheme. Please explain interactions/differences with the *ex ante* scheme.

3. Beneficiaries

Please indicate if any conditions relative to beneficiaries have been added or altered compared to those mentioned in the notification of the *ex ante* scheme.

Please provide information on the number of each type of beneficiaries and per affected region (e.g. in region A: 10 big enterprises, 15 SMEs and 20 microenterprises), or an exhaustive list of beneficiaries to which aid was granted.

4. Duration

Until when may beneficiaries apply for compensation of the damage caused by the particular natural disaster?

Until when may beneficiaries receive payments of aid granted to compensate the damage of this specific disaster?

If payment is foreseen to be made in tranches, please provide a timetable and budget per tranche.

5. Budget and financing

Clearly state the total budget allocated for the compensation of damage due to the particular natural disaster covered by the report.
