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COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels,
SEC(2009) 1463

COMMUNICATION TO THE COMMISSION

Communication from Commissioners Samecki and Špidla to the Commission giving an interim report on the follow-up to the action plan to strengthen the Commission's supervisory role under shared management of structural actions

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1. EXECUTIVE SUMMARY

In response to the conclusions of the European Court of Auditors in its annual reports of 2006 and 2007 on the high level of errors in reimbursements for structural actions and weaknesses in the Member States management and control systems, on 19 February 2008 the Commission adopted an action plan to strengthen its supervisory role under shared management of structural actions¹. The Action Plan set out 37 actions, mainly based on the recommendations made by the Court of Auditors in its annual reports.

The actions covered preventive measures, to achieve more effective controls by Member States, and corrective measures to ensure that irregular reimbursements are detected and recovered for the EU budget. The approach is to reduce the residual risk of error by, on the one hand, applying measures to improve supervisory and control systems to reduce the occurrence of error and on the other, by taking actions which will increase the rate of recovery.

By the end of 2008, 28 out of the 37 actions were completed with the targeted output having been achieved. The main results were presented to the Budgetary Control Committee of the European Parliament by Commissioner Hübner on 20 January 2009 and were described in the report of 3 February 2009² and the outstanding 9 actions have been integrated into the Joint Audit Strategy for Structural actions for the period 2009-2011.

Six of these actions are, by their nature, ongoing or recurrent and relate to

- audits of high-risk management bodies,
 - follow-up of remedial action plans,
 - suspension and financial correction procedures,
 - follow-up of individual substantive error cases from the DAS 2006 and
 - preventive measures in preparation for closure, including the review of the work of the winding-up bodies (2000-2006).
- Significant further progress has been achieved so far in 2009 for these ongoing actions.

Another action, that relates to the set up of the procedures for closure of 2000-06 programmes was completed by the end of the third quarter of 2009. Two final actions include the key preventive actions for the 2007-2013 programmes, namely the compliance assessment procedure and the audit strategy approval process, where demonstrable progress has been achieved in 2009, but the completion of the action by the Commission depends on the timing of submission of documents by Member States.

¹ COM (2008) 97

² COM (2009) 42

This interim report sets out in section 2 and Annex 1 the outputs of the remaining actions up to 30 September 2009, with reference to the Communication on the action plan to strengthen the Commission's supervisory role under shared management of structural actions. A summary of the financial corrections and payment suspensions applied to 30 September and in progress is set out in Annex 2.

Through the implementation of the Action Plan and the multi-annual Joint Audit Strategy of the Structural Fund Directorates General, the Commission continues to make progress towards putting in place a framework to strengthen its supervision of the management of structural actions in the Member States.

Concrete actions have been taken and results reported. However, as stated in the Communication on the Action Plan errors already committed will continue to affect expenditure declared by the Member States up to 2010 and, for the Cohesion Fund, up to 2012, for 2000-2006 programmes. In addition, a certain level of error may continue to escape detection through primary level controls until closure for 2000-2006 programmes (and thus may be identified by the Court in the interim). The Commission's focus is therefore on increasing the effectiveness of the controls undertaken by the Member States and of its own audits by giving appropriate follow up to audit results. For the 2000-2006 programmes and projects the objective is to identify and correct the errors which have been committed and to ensure that by closure the residual risk of error is minimised. For the 2007-2013 period, the preventive actions aim to ensure that the Member States' systems function effectively from the beginning of the programme implementation, or, if not, that deficiencies are detected early so that corrective measures can be applied.

Overall, the results set out in this interim report show that under the Action Plan the Commission has taken concerted action to strengthen its supervisory role. It will focus its efforts in the remaining part of 2009 on:

- Completion of the 8 remaining ongoing actions from the Action Plan set out below and following up on actions already completed.
- Ongoing implementation of the actions under the 2009-2011 Joint Audit Strategy for structural actions, aiming at continuing the rigorous supervision of management and control systems in Member States for both the 2000-2006 and 2007-2013 periods.
- Timely follow-up of any reservations made by DG Regional Policy and DG Employment, Social Affairs and Equal Opportunities in their Annual Activity Reports for 2008.

The Commission will draw up and transmit to the European Parliament, the Council and the European Court of Auditors a report on the first impact of the actions taken in early 2010. It is worth noting that this Action Plan is not operating in isolation and that other measures are being taken to improve control in Cohesion policy. As a result, while the measures put in place by this Action Plan are intended to contribute to an improvement in control and ultimately a reduction in the error rate, it will not be possible to isolate the impact of this Action Plan on the error rate.

The present report will be communicated by Commissioner Samecki and Commissioner Špidla to the European Parliament.

2. THE MAIN ACHIEVEMENTS IN 2009 - EXECUTION OF REMAINING ACTIONS UNDER THE ACTION PLAN

- The audit work carried out by the audit directorates of DG Regional Policy and DG Employment, Social Affairs and Equal Opportunities provides valuable assurance on the functioning of the management and control systems in the Member States. All 50 audits on the high-risk management bodies selected through a risk assessment have been performed and all related audit reports have been sent to the Member States, except one which will be sent out shortly. This action is thereby almost completed. In 2009, the Commission carried out the 2 remaining audits initially planned and also carried out 9 additional audits under the Joint Audit Strategy. Findings are followed up in the framework of the Commission's Joint Audit Strategy to ensure system weaknesses are corrected by the national authorities, so that any residual risk of irregular expenditure is reduced before closure. The progress on the follow up of these audits is continuously monitored through the Joint Audit Strategy (see Action 1.1 in Annex 1).
- Remedial action plans are agreed with the Member States to make improvements where system deficiencies have been detected. In 2009, a further 3 out of 13 national remedial action plans, which had remained open as at the end of 2008, have been closed after obtaining evidence of successful completion (see Action 1.2 in Annex 1).
- Where significant deficiencies and irregularities had been identified, the Commission has increased the impact of its audit work through the suspension of interim payments and the implementation of financial corrections. The overall figure for financial corrections for the first 3 quarters of 2009, for the ERDF, ESF and the Cohesion Fund, resulting from the Commission's activity, is EUR 585.7 million for both the 1994-1999 and the 2000-2006 programming periods (see Action 1.3 in Annex 1 and Annex 2). Since the Action Plan, this activity has intensified as demonstrated by the combined financial corrections for 2008 and the first three quarters of 2009 (EUR 2.14 billion), compared to the years prior to the Action Plan (total financial corrections for 2006 and 2007 were EUR 1.39 billion³). The Commission reports on a quarterly basis to the European Parliament on the financial corrections resulting from the Commission's actions.
- The current estimate of potential financial corrections likely to result from the suspension and correction procedures underway at 30 September 2009 is approximately EUR 1.4 billion (of which approximately EUR 700 million relates to the 1994-1999 programming period) and involves procedures launched in 2009, as well as a number carried forward from prior years. It is expected that approximately EUR 500 million of the corrections underway will be adopted by Commission decision or accepted by the Member States by the end of 2009.
- In 2009 the Commission continued to demonstrate a very rigorous response to the detection of systems deficiencies by the adoption of 5 additional Commission decisions to suspend interim payments (Annex 2).
- In addition to its own audit work and the audits performed by the Member States, the Commission also follows up the errors detected by the European Court of Auditors to

³ Figure is taken from the Annual Accounts of the European Communities and do not include FIFG and EAGGF.

ensure that appropriate corrective measures are taken. The overwhelming majority (65 of the total 74 cases) of the remaining errors from the DAS 2006 have been analysed and the necessary actions have been taken including the launching of suspension and financial correction procedures and the performance of follow-up audits, where necessary (see Action 1.4 in Annex 1). The Commission now follows up all errors detected by the European Court of Auditors under its Joint Audit Strategy and the Court has, as part of its audit work for the DAS 2008, reviewed the progress made by the Commission in this respect.

- The Commission is continuing to carry out preventive actions to ensure a rigorous and effective process for closure of the 2000-2006 programmes, including audits of winding-up bodies which are responsible for issuing declarations on regularity and legality of expenditure before closure. By 30 September, all, but one, audits planned under the Action Plan had been carried out (see Action 3.1 in Annex 1). The conclusions to-date, which are taken into account for the risk assessment for the Commission's closure audit enquiry (planned to start in 2010-2011), are that there are some deficiencies in some of the winding-up bodies' preparation for closure. The Commission is therefore actively following up on its recommendations and, based on the results of its closure audit enquiry, will correct any detected remaining errors at closure.
- The Commission services' internal procedures for closure is finalised and Action 3.2 (in Annex 1) is, therefore, completed.
- The Commission continued to implement strictly the preventive actions for the 2007-2013 programmes in order to ensure that reliable management and control systems are set up in Member States before any interim payments are reimbursed. By the end of September it had approved 74%, covering 301 programmes, of compliance assessment reports received, and rejected 19%, with the remainder still under examination. Regarding audit strategies, which national audit bodies are required to submit for approval by the Commission, audit strategies for 94% of programmes received had been approved by 30 September. For both measures, the Commission is actively following up the remaining individual cases which have been rejected or not yet submitted by the national authorities, in order to have them approved by the end of the year (see Actions 4.1, 4.2 in Annex 1).

3. THE MAIN ACHIEVEMENTS IN 2009 - ADDITIONAL ACTIONS UNDER THE JOINT AUDIT STRATEGY

- The Commission is carrying out all planned actions designed to make management checks more effective for both the 2000-2006 and 2007-2013 periods. The Commission has consolidated all guidance notes relating to the work of the audit authority for the 2007-2013 period in a single document, the Audit Reference Manual, which was presented to and discussed with the Member States on 7 May 2009 and aims at providing guidance on audit methodology. Furthermore, as a follow-up to last year's seminar to managing and certifying authorities, a "train the trainers" seminar on key control topics was organised by the Commission on 9 June 2009 for national representatives who are expected to return to their Member States to continue the training to managing and certifying authorities. This guidance was also systematically presented during multilateral or bilateral training sessions in 2009, for instance during seminars for programme authorities organised on 3 occasions by the European Institute of Public Administration.

- In addition to the technical meeting with the Member States' audit bodies, which was held in May 2009, another technical meeting to discuss closure 2000-2006 is planned with national audit bodies in December 2009. The annual homologues' group meeting, where various audit issues are discussed multilaterally between the Commission and the Member States, took place on 12-13 October 2009 in Slovenia. These meetings ensure constant and high-level coordination between the Commission and the Member States on audit issues.
- Following the seminar for Member States on closure, organised by the Commission in September 2008, the Commission created a 'Register of Questions and Answers' to be used as closure guidance by the Member States. The Commission is also continuing to participate in closure seminars in individual Member States.
- In addition, the Commission has taken substantial further steps to simplify the rules for structural actions for the 2007-2013 programming period. The Funds regulations ((EC) No 1080/2006 and 1081/2006) were amended in May 2009 to allow the expansion of the use of flat rates, lump sums and standard scales of unit costs for both ERDF and ESF. These provisions are an important step towards simplification. It is expected that the application of the provisions on simplified costs in the framework of the ERDF and the ESF will lighten the administrative burden on beneficiaries and management bodies, in areas which are prone to a high risk of errors, such as the apportionment of overhead costs and the proper documentation of declared costs. The implementing Commission regulation ((EC) No 1828/2006), which was amended in September 2009 (Regulation (EC) No 846/2009), includes simplifications in eligibility, financial engineering issues and simplification of financial reporting tables and procedures, allowing simpler audit methods to be used for small populations and revised and simplified reporting of irregularities. These simplifications should also contribute both to a more efficient and correct use of the Funds and to a reduction in the level of error for 2007-2013 programmes.
- In 2009, the Commission has maintained its efforts to obtain improved data on withdrawals and recoveries from Member States for the 2000-2006 period. As in 2008, the Commission has examined the data received and has requested further clarifications, where necessary. The preliminary results of the analysis of the data indicate that the completeness and quality has improved compared to the previous year, even though it remains incomplete for certain Member States which do not report data for the earlier years of the programming period. On-the-spot verifications are being carried out in autumn 2009 on an additional 9 Member States to verify the data provided on 31 March 2009 (in addition to audits carried out in 10 Member States in 2008). This enquiry will continue in 2010 with the remaining Member States, to ensure that for all countries verifications on the data reported on financial corrections are undertaken and thereby improvement on the reporting of financial corrections is ensured.
- Furthermore, the Commission has launched an audit enquiry under the Joint Audit Strategy, to obtain information on the effectiveness of control systems in programmes for the 2007-2013 period, following a methodology similar to that applied by the European Court of Auditors in its DAS audits. This enquiry covers expenditure declared by the Member States up to the end of May 2009 in ERDF, ESF and CF for the programming period 2007-2013. The results of this inquiry will be reported in the beginning of 2010.
- A separate enquiry launched by the Commission in 2009 in the framework of the "single audit concept" is to assess the quality of the work performed by the national audit

authorities and whether the Commission can rely on this work for its own assurance. The first results are expected at the end of 2010.

- The Commission will obtain assurance on the functioning of the management and control systems through the review of the annual control reports and annual audit opinions to be submitted by the Member States by 31 December 2009.
- The Commission is following up the DAS error cases for 2007 under the framework of the Joint Audit Strategy for Structural Actions.
- As far as annual summaries are concerned, the quality of information provided in 2009 for 2008 has improved, also as a result of the updated guidance issued by the Commission. Fourteen Member States (Bulgaria, Cyprus, Czech Republic, Estonia, Greece, Hungary, Lithuania, Malta, Netherlands, Poland, Romania, Slovakia, Slovenia and UK) provided information which added value to the annual summaries, such as an overall analysis and/or a statement of the overall level of assurance, which was used, where possible, by the Commission as additional input for its own assessment of national systems. All cases of non-compliance, for example missing/incomplete tables on certified expenditure or audit activity, were effectively dealt with through follow-up by the Commission to obtain the necessary additional information from the Member States. As at the date of this Communication, all Member States have complied with the requirements and the Commission has sent its final letter of acceptance. However, further progress needs to be achieved in the value added elements and for the 2009 exercise the Commission will issue a revised guidance note to simplify the reporting requirements and provide more guidance on good practice.

Annex 1 - Progress of on-going actions

Actions 2 and 5 to 10 of the Action Plan have been completed by the end of 2008 and are therefore not mentioned in this section. Details on the progress of the actions and sub-actions are provided below.

Action 1.1. Targeted audits on 55 high-risk management bodies

Action ongoing

DG Regional Policy and DG Employment, Social Affairs and Equal Opportunities have carried out all 50 of the planned audit missions on the 55 high-risk management bodies. In 5 cases the audits were cancelled, as audit evidence was obtained through desk work or Member States accepted and implemented the Commission's recommendations and financial corrections.

In relation to the 50 high-risk management bodies for which originally audits were implemented, the Commission has sent out reports on all, but one, of the audits performed. The last audit report will be sent out shortly. The effective results are that in 11 cases there is a positive conclusion on the functioning of the system, in 2 cases the opinion was adverse and the Commission has launched a procedure to suspend payments and apply financial corrections, and in the other 35 cases, the Commission auditors have given a qualified opinion and are following up the audit findings with the national authorities to determine the corrective measures required. Moreover, in 2 cases although audit reports have been sent the conclusions were preliminary subject to further information from the Member States. Most of the audits relate to Member States and programmes or projects for which the 2007 and/or 2008 Annual Activity Reports entered reservations. The follow-up of the audits through to potential suspensions of payments and financial corrections continues in 2009.

In addition, DG Regional Policy has scheduled a further 14 audits in 2009 and carried out 9 up to 30 September 2009. This action seemed necessary to obtain reasonable assurance on high-risk management bodies. The remaining 5 audits are scheduled to take place between October and December 2009.

Action 1.2. Follow up of 27 remedial action plans

Action ongoing

By the end of 2008 DG Regional Policy and DG Employment, Social Affairs and Equal Opportunities had completed the follow-up on 14 of the 27 national remedial action plans which were underway in 2007. The 27 action plans cover 32% of the total committed amounts for 2000-2006 programmes. As of 30 September 2009 the follow-up of further 3 action plans has been closed⁴. The effective results of the 17 action plans completed are as follows:

⁴ Relating to Finland, Poland and Portugal.

- in 16 cases there is a positive conclusion on the completion of the required actions and on the functioning of the system, including in certain cases on the application of financial corrections by the Member State at the request of the Commission;
- in 1 case the remedial action plan resulted in the application of financial corrections by Commission decision.

Of the 10 action plans not yet concluded:

- the Commission has suspended payments or launched a procedure to suspend payments in 8 cases;
- it will review Member States reports or carry out audits before the end of the year to check implementation in a further two cases.

Action 1.3(a) Conclude 20 suspension and financial correction procedures for 2000-2006

Action ongoing

The 20 open suspension and correction procedures related in total to 32 ERDF programmes and 12 ESF programmes and 60 Cohesion Fund projects. By 30 September 2009 the Commission had brought to a conclusion procedures relating to 14 ERDF programmes, 9 ESF programmes and 59 Cohesion Fund projects. The remaining procedures have been partially concluded and are well advanced as the Commission has adopted suspension decisions and estimates that financial correction decisions will be adopted by the end of the year 2009.

Action 1.3(b) Conclude 34 financial correction procedures for 1994-1999

Action ongoing

The 34 procedures referred to in the Action Plan concern ERDF and result from closure audits, mainly in relation to German and Spanish programmes. DG Regional Policy had brought to a conclusion 17 of these procedures with financial corrections amounting in total to EUR 239 million by the end of 2008. Furthermore DG Regional Policy brought to conclusion 6 procedures with financial corrections amounting in total to EUR 74.2 million in the first 3 quarters of 2009. This means that a substantial part of the remaining financial corrections relating to the programming period for 1994-1999 have progressed well. The remaining 11 cases are either being presented to the Commission for adoption in the beginning of October or will be so in November 2009. The additional financial corrections resulting from these cases are estimated to approximately EUR 478 million. Delays have occurred because of the voluminous documentation that had to be analysed, as well as the complex legal issues raised.

Action 1.4. Follow-up of DAS error cases for 2006

Action ongoing

DG Regional Policy and DG Employment, Social Affairs and Equal Opportunities have taken a final position on 65 of the total 74 cases. In 28 cases, the Member State has itself made the required financial correction while in 21 cases DG Regional Policy has launched a financial correction procedure. In 16 cases the case was closed with no correction, as the Commission was able to accept the further evidence submitted by the Member State. In relation to the 9 remaining open cases under ESF, DG Employment, Social Affairs and Equal Opportunities has been delayed in reaching a final position because of the need to obtain further information from the responsible authorities and to check this information during on-the-spot audits. Audit results are being analysed which will allow a final position to be taken by December this year.

Preventive actions for closure of 2000-2006 programmes and projects:

Action 3.1. Audit enquiry on 36 winding-up bodies

Action ongoing

Up to the end of 2008 DG Regional Policy and DG Employment, Social Affairs and Equal Opportunities carried out 30 of the 36 planned audits on winding-up bodies. Three audits have been cancelled because reliance could be placed on the work carried out by other Commission services. Two of the remaining 3 audit missions took place in the beginning of 2009. The only remaining audit mission not yet undertaken as of 30 September 2009 relates to a follow-up mission, where the audit had to be postponed to December 2009, as progress at the level of the audit body was limited at the date originally foreseen for the mission.

In addition, the Commission performed 2 additional audits on winding-up bodies which were not foreseen in the Action Plan but were subsequently included in its audit programme following further analysis. The audited winding-up bodies are responsible for issuing declarations on the legality and regularity of expenditure before the closure of 2000-2006 programmes. Therefore it is important to prevent any shortcoming at this stage, to ensure that the closure declarations will be a reliable source of assurance for the Commission. The conclusions to-date, which are taken into account for the risk assessment of the closure audit enquiry that will be launched by the Commission in 2010, are that there are some deficiencies in some of the winding-up bodies' preparation for closure and the Commission is therefore actively following up on its recommendations to verify that these issues are corrected in a timely manner so that the winding-up declarations which will be submitted at closure can be relied on. The results of Action 3.1 provide the Commission audit services with very useful information of where the potential risks are for programme closure.

Action 3.2. Internal procedures to ensure rigorous examination of closure documents

Action completed

The internal procedures for the closure process have been finalised in both DG Regional Policy and DG Employment, Social Affairs and Equal Opportunities. These procedures put emphasis in particular on the assessment of the reliability of the winding-up declarations emanating from the national audit bodies and on the examination of reported irregularities and financial corrections for each programme.

Preventive actions for the 2007-2013 programming period:

Action 4.1. Review of compliance assessment reports and opinions

Action ongoing

The Commission examines the compliance assessment reports and opinions submitted by Member States, which are due within 12 months of programme approval in order to confirm that the control systems set up by the Member States fully comply with regulatory requirements. Until the Commission has approved the assessment, it will not reimburse interim payment claims.

By the end of September 2009 the Commission had received compliance assessment reports from Member States covering 405 programmes, representing more than 93% of the total programmes. It had accepted the compliance assessments for 74% of the programmes received and rejected 19% which have to be re-submitted after correction by the Member States. The remainder have been interrupted or are still subject to examination. The conclusion is that the Commission guidance issued in 2007 has generally been followed. The reasons for rejection and interruption are related in particular to the failure to provide adequate information on certain mandatory key elements, and inconsistencies between the findings in the report of the compliance assessment body and the final opinion. Few cases have raised fundamental structural or capacity problems. The Commission is actively following up the cases which have been rejected or not yet submitted with national authorities in order to have them approved by the end of the year.

Action 4.2. Review of national audit strategies

Action ongoing

National audit authorities are required to submit their audit strategies within nine months of programme approval for acceptance by the Commission. At end of September 2009, the Commission had received the audit strategies covering 423 programmes, representing more than 97% of the total programmes. It had accepted the strategies of 396 programmes and rejected those of 23 programmes which will be re-submitted after correction. The remainder are interrupted or still under examination. The reasons for rejection and interruption include insufficient information to establish the independence of the audit authority, missing or unclear sampling method, incomplete risk analysis, and insufficient information on audit resources. With few exceptions, the issues raised are not fundamental weaknesses in the strategies but particular points to be completed or improved.

The Commission has carried out its approval procedures within the deadlines set, both for compliance assessments and audit strategies. Approvals of systems descriptions and compliance assessments have been justified and rejections have clearly been based on deficiencies of the documents submitted by the Member States (documents incomplete and therefore not in compliance with the rules and/ or of insufficient quality).

Annex 2 – Summary of financial correction and suspension procedures in 2009 (as of 30 September 2009)

Fund/period	Financial corrections accepted by Member State in EUR million	Financial corrections by Commission decision in EUR million (see Annex 3)	Total Financial Corrections in EUR million	Number of Commission suspension decisions	Suspension procedures underway	Financial corrections underway ⁵	
					Number of programmes/projects	Number of programmes/projects	Estimated amount in EUR million
ERDF 2000-06	358.5	0	358.5	4	2	59	457.1
CF 2000-06	55.0	1.6	56.6			63	106.5
ESF 2000-06	60.0	0	60.0	1	6	6	148.1
ERDF 1994-99	6.4	76.1	82.5			11 ⁶	478.8
CF 1994-99	9.7	0	9.7			7	2.9
ESF 1994-99	0	18.4	18.4			18	203.6
Total	489.6	96.1	585.7	5	8	164	1,397

⁵ The figures are provisional and are subject to adjustments. The "Estimated amount in EUR million" of potential corrections are best estimates, taking into account the state of play of the follow up of audits, implementation of remedial action plans, final position letters issued to Member States and the results of hearings.

⁶ Relates to Action 1.3(b) in Annex 1.

Annex 3 – Details of financial correction and suspension decisions in 2009 (as of 30 September 2009)

	Member State	Programme period	Fund	Programme	Amount (EUR million)
<u>Financial corrections</u>	Spain	2000-2006	CF	Asturia	0.07
	Spain	2000	CF	Cantabria	0.63
	Spain	2000	CF	Norte-Galicia	0.9
				Sub-total	1.6
	Germany	1994-1999	ERDF	SMEs Sachsen-Anhalt	2.0
	Germany	1994-1999	ERDF	Sachsen-Anhalt	5.1
	Germany	1994-1999	ERDF	Schleswig-Holstein	0.5
	Interreg	1994-1999	ERDF	Cadses IT, EL, DE	1.6
	Italy	1994-1999	ERDF	Sardenia	40.5
	UK	1994-1999	ERDF	North East of England Objective 2	8.4
	UK	1994-1999	ERDF	Manchester, Lancashire and Cheshire	18.0
				Sub-total	76.1

	Luxembourg	1994-1999	ESF	Obj.3 (public promoters)	0.85
	Luxembourg	1994-1999	ESF	Obj.3 (private promoters)	0.65
	Spain	1994-1999	ESF	Andalucía	16.86
	Belgium	1994-1999	ESF	Meetjesland Obj. 5	0.04
				Sub-total	18.4
				Grand Total	96.1
					Date of adoption of decision
<u>Suspensions</u>	Italy	2000-2006	ERDF	Abruzzo	28 January 2009 ⁷
	Interreg	2000-2006	ERDF	Greece/Italy	28 January 2009 ⁸
	Interreg	2000-2006	ERDF	Archimed	12 June 2009
	Interreg	2000-2006	ERDF	Denmark/Sweden	2 September 2009
	Spain	2000-2006	ESF	Iniciativa Empresarial	21 August 2009

⁷ Commission decision to lift suspension is underway.

⁸ Commission decision to lift suspension is underway.