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**Deliverable 7 – Annex 1**

**Regional governance in the context of globalisation**

**Contract No 2008.CE.16.0.AD.056 / CCI No 2008CE160AT090 - 092**

**Regional governance in the context of globalisation:**  
reviewing governance mechanisms & administrative costs

**Annex 1**  
**Administrative workloads and costs by tasks**

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## The detailed picture

The administration of EU Cohesion Policy in the Member States involves a wide range of different tasks. For this study a total of 46 different tasks have been identified following the present Structural Funds regulations.

In this annex, each task is presented on one page providing basic information about the workload and costs connected to this task, as well as the evolution of the task over the programming period.

Where appropriate additional information on the extent of these external costs and the degree to which the administrative work related to the task results from EU or national regulations is also provided.

It has to be remembered that the division of the workload and costs among the tasks is based on estimations made by the respondents and interviewees. Thus the figures provide rough indications about the costs and workload of the tasks but need to be treated with great care.

For the comparison of tasks it is recommended to use the median values and the central 50% figures of the box-plots. The calculation of those figures used only information that has been provided on the specific tasks.

The sums for the workload and administrative costs can differ from the total figures for some functions. This is because some data has not been provided at an aggregated level and it has not always been possible to disaggregate it to the detailed level of single tasks. This concerns in particular the tasks under the programme preparation and the programme management.

## 1.1 Task 1: National Strategic Reference Framework (art . 27, 28)

The Member States shall present a national strategic reference framework which ensures that assistance for the Funds is consistent with the Community strategic guidelines on cohesion, and which identifies the link between Community priorities, on the one hand, and its national reform programme, on the other. Each Member State shall transmit the national strategic reference framework to the Commission within five months following the adoption of the Community strategic guidelines on cohesion.

The elaboration of the National Strategic Reference Framework, NSRF, (art. 27, 28) required in total – across the EU – about 200 person years in work plus approximately EUR 7 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 17 million. Of this about 1% is due to national regulations.

Figure 1: **National Strategic Reference Framework – administrative workload** (in person years)

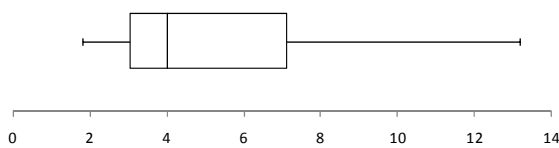


Figure 2: **National Strategic Reference Framework – administrative costs** (in EUR)

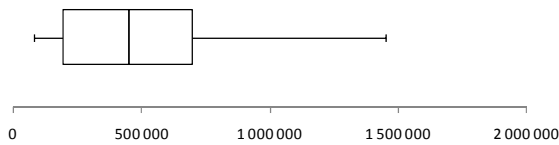
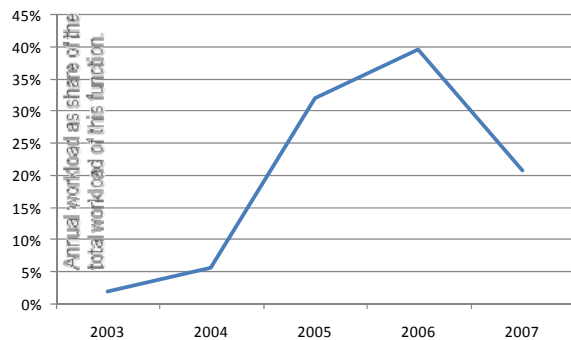


Figure 3: **National Strategic Reference Framework – workload over time**



The workload and costs vary between the countries. The median workload for NSRF amounted to 4 person years. For the central 50% of the countries analysed the figures range from 3 to 7. There are however a number of countries with a higher workload. Excluding outliers, the maximum value is 13 person years.

The median costs for the elaboration of the NSRF were EUR 450,000. For the central 50% of the countries analysed the figures range between EUR 195,000 to 700,000. There are however a number of countries which have considerably higher costs. Excluding outliers, the maximum value is EUR 1.5 million.

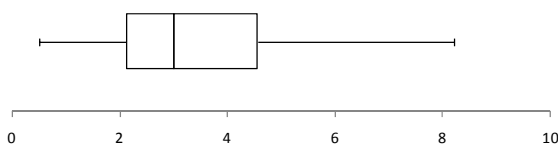
In general, the workload related to this task reached its peak in 2006, and thereafter it decreases slowly until the end of the programming period.

## 1.2 Task 2: Strategic reporting by the Member States (art. 29)

For the first time in 2007, each Member State shall include in the annual implementation report on its national reform programme a concise section on the contribution of the operational programmes co-financed by the Funds towards the implementation of the national reform programme. At the latest by the end of 2009 and 2012, the Member States shall provide a concise report containing information on the contribution of the programmes co-financed by the Funds.

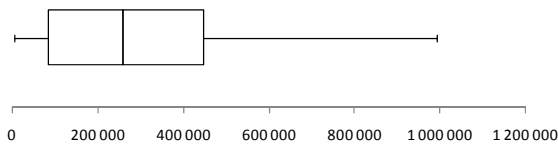
The strategic reporting by the Member States (art. 29) requires in total – across the EU – about 150 person years in work plus approximately EUR 2.6 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 10 million. Of this about 5% is due to national regulations.

Figure 4: **Strategic reporting – administrative workload** (in person years)



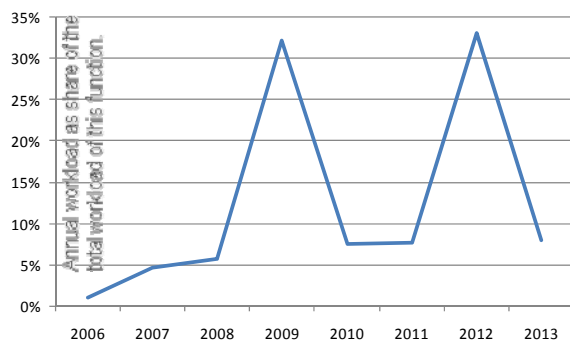
The workload and costs vary between the countries. The median workload for strategic reporting by the Member States amounts to 3 person years. For the central 50% of the countries analysed the figures range from 2 to 4.5 person years. There are however a number of countries with a considerably higher workload. Excluding outliers, the maximum value is 8.

Figure 5: **Strategic reporting – administrative costs** (in EUR)



The median costs for strategic reporting by the Member States are EUR 250,000. For the central 50% of the countries analysed the figures range between EUR 85,000 and 450,000. There are however a number of countries which have considerably higher costs. Excluding outliers, the maximum value is 1,000,000.

Figure 6: **Strategic reporting – workload over time**



In general, the workload related to this task has two clear peaks, the first one in 2009 and the second in 2012.

### 1.3 National co-ordination activities for the programmes under the 2007-2013 period

In most Member States there is some sort of “co-ordinating activity” at national level executing or supporting tasks assigned to the programme level according to the Regulations. This may involve evaluations, monitoring, reporting and other management tasks etc., but also guidance and training of the programme level actors.

National co-ordination activities require in total – across the EU – about 4,500 person years in work plus approximately EUR 300 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 610 million. About 25% of these costs are funded from national sources, and the remainder receive funding via the national programme structures.

Figure 7: **National co-ordination – administrative workload** (in person years)

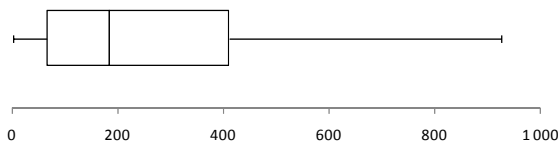


Figure 8: **National co-ordination – administrative costs** (in EUR)

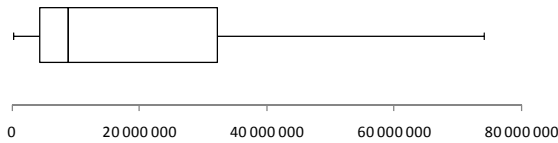
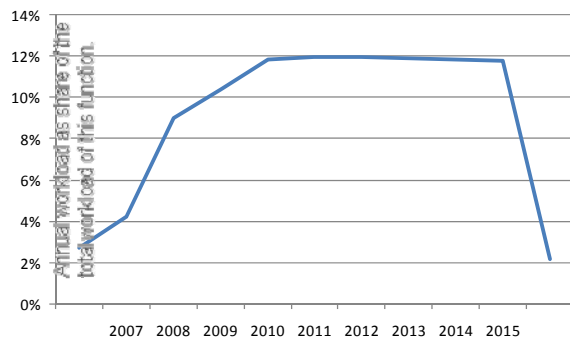


Figure 9: **National co-ordination – workload over time**



The workload and costs vary between the countries. The median workload for national co-ordination activities amounts to 185 person years. For the central 50% of the countries analysed the figures range from 70 to 400. There are however a number of countries with a considerably higher workload. Excluding outliers, the maximum value is 930 person years.

The median costs for national co-ordination activities are EUR 9 million. For the central 50% of the countries analysed the figures range between EUR 4.5 million to EUR 35 million. There are however a number of countries which have considerably higher costs. Excluding outliers, the maximum value is EUR 75 million.

In general, the workload related to this task increased strongly during the first year of the programming period and stays relatively stable on a high level between 2010 and 2015.

## 1.4 Task 3: Preparation of the Operational Programme (art. 32)

*The activities of the Funds in the Member States shall take the form of operational programmes within the national strategic reference framework. Each operational programme shall be drawn up by the Member State or any authority designated by the Member State, in co-operation with the relevant partners.*

The preparation of the Operational Programmes (art. 32) required in total – across the EU – about 1,150 person years in work plus approximately EUR 35 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 131 million. Of this about 1% is due to national regulations, not considering national ‘gold-plating’.

For the tasks related to the programme preparation not all respondents could provide a detailed picture on the division of the overall programme preparation costs over the various tasks. As a result the sums of the single tasks for costs and workload are about 20% lower than the total figures for all programme preparation tasks.

Figure 10: **Preparation of the Operational Programme – administrative workload** (in person years per programme)

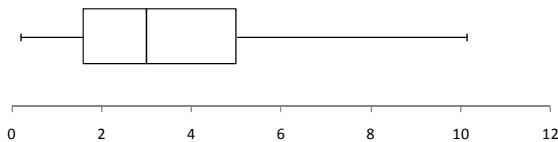


Figure 11: **Preparation of the Operational Programme – administrative costs** (in EUR per programme)

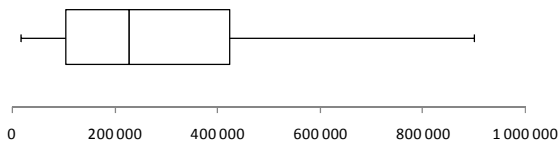
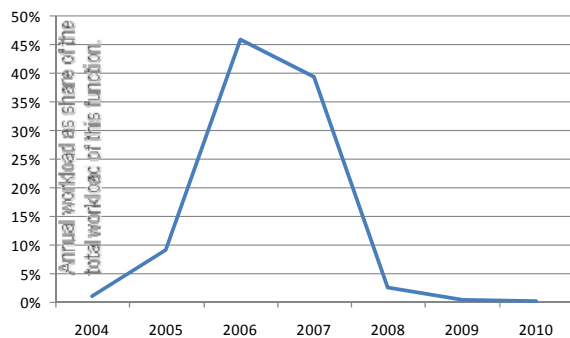


Figure 12: **Preparation of the Operational Programme – workload over time**



The workload and costs vary between the programmes. The median workload for the preparation of the Operational Programmes amounts to 3 person years per programme. For the central 50% of the programmes analysed the figures range from 1.6 to 5. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 10 person years.

The median cost for the preparation of the Operational Programmes is EUR 230,000 per programme. For the central 50% of the programmes analysed the figures range between EUR 110,000 to 425,000. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 900,000 for one programming document.

In general, the workload related to this task reached its peak in 2006, and thereafter it decreased to almost zero in 2008. In some programmes there has been some workload remaining in 2009.

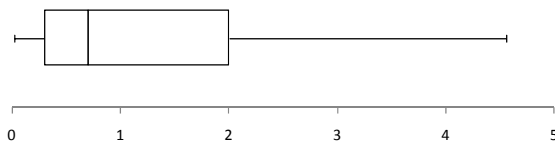
## 1.5 Task 4: Ex-ante evaluation (art. 48)

*Ex-ante evaluation shall be carried out under the responsibility of the authorities responsible for the preparation of the programming document.*

The ex-ante evaluations (art. 48) required in total – across the EU – about 320 person years in work plus approximately EUR 17 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 36.5 million. Of this about 0.7% was due to national regulations, not considering national ‘gold-plating’.

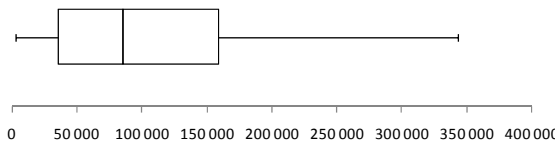
For the tasks related to the programme preparation not all respondents could provide a detailed picture on the division of the overall programme preparation costs over the various tasks. As a result the sums of the single tasks for costs and workload are about 20% lower than the total figures for all programme preparation tasks.

Figure 13: **Ex-ante evaluation – administrative workload** (in person years per programme)



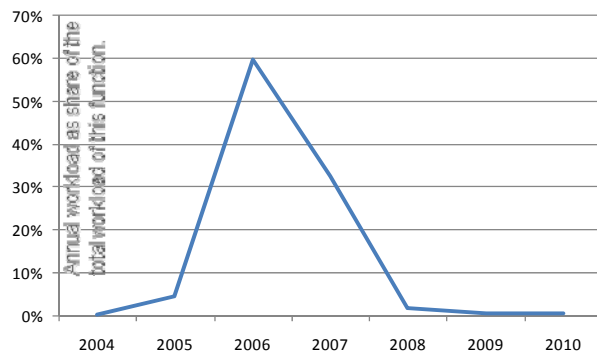
The workload and costs vary between the programmes. The median workload for an ex-ante evaluation was 0.7 person years. For the central 50% of the programmes analysed the figures range from 0.3 to 2. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 4.5 person years.

Figure 14: **Ex-ante evaluation – administrative costs** (in EUR per programme)



The median costs for an ex-ante evaluation were EUR 85,000. For the central 50% of the programmes analysed the figures range between EUR 35,000 and 160,000. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 345,000.

Figure 15: **Ex-ante evaluation – workload over time**



In general, the workload related to this task reached its peak in 2006, and thereafter it decreased to almost zero by 2008.



## 1.6 Task 5: Designation of authorities (art. 59)

For each operational programme the Member State shall designate a managing authority, a certifying authority and an audit authority.

The designation of authorities (art. 59) required in total – across the EU – about 270 person years in work plus approximately EUR 20 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 33 million. Of this about 1.5% is due to national regulations.

For the tasks related to the programme preparation not all respondents could provide a detailed picture on the division of the overall programme preparation costs over the various tasks. As a result the sums of the single tasks for costs and workload are about 20% lower than the total figures for all programme preparation tasks.

Figure 16: **Designation of authorities – administrative workload** (in person years per programme)

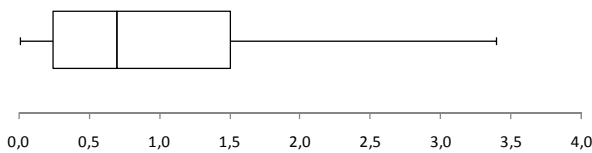


Figure 17: **Designation of authorities – administrative costs** (in EUR per programme)

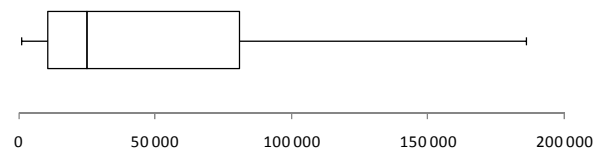
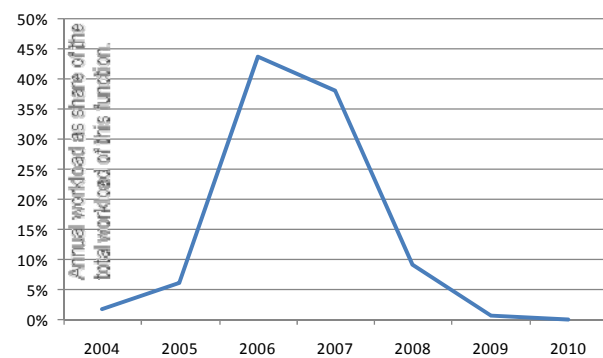


Figure 18: **Designation of authorities – workload over time**



The workload and costs vary between the programmes. The median workload for the designation of authorities amounted to 0.7 person years per programme. For the central 50% of the programmes analysed the figures range from 0.25 to 1.5 person years. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 3.4.

The median costs for the designation of authorities were EUR 25,000 per programme. For the central 50% of the programmes analysed the figures range between from almost EUR 10,000 to 80,000. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 190,000.

In general, the workload related to this task reached its peak in 2006, and thereafter it decreased to almost zero in 2009.

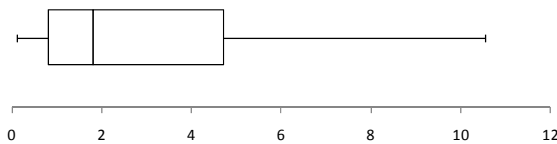
## 1.7 Task 6: Setting up of the management and control system (art. 71)

Before the submission of the first interim application for payment or at the latest within twelve months of the approval of each operational programme, the Member States shall submit to the Commission a description of the systems, covering in particular the organisation and procedures of (a) the managing and certifying authorities and intermediate bodies, and (b) the audit authority and any other bodies carrying out audits under its responsibility.

Setting up the management and control system (art. 71) required in total – across the EU – about 750 person years in work plus approximately EUR 7 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 59 million. Of this about 4.5% was due to national regulations, not considering national ‘gold-plating’.

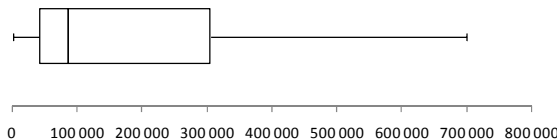
For the tasks related to the programme preparation not all respondents could provide a detailed picture on the division of the overall programme preparation costs over the various tasks. As a result the sums of the single tasks for costs and workload are about 20% lower than the total figures for all programme preparation tasks.

Figure 19: **Setting up of the management and control system – administrative workload** (in person years per programme)



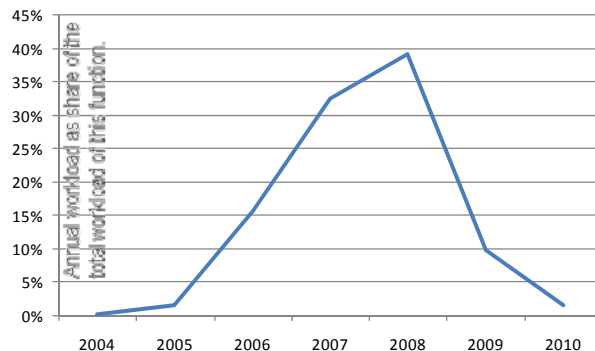
The workload and costs vary between the programmes. The median workload for setting up the management and control system amounts to 1.8 person years per programme. For the central 50% of the programmes analysed the figures range from 0.8 to 4.7. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 10.5 person years.

Figure 20: **Setting up of the management and control system – administrative costs** (in EUR per programme)



The median costs for setting up the management and control system were about EUR 85,000 per programme. For the central 50% of the programmes analysed the figures range between EUR 45,000 and 305,000. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 700,000.

Figure 21: **Setting up of the management and control system – workload over time**



In general, the workload related to this task reached its peak in 2008, and thereafter it decreases to almost zero by 2010.

## 1.8 Other programme preparation tasks

The heading other programme preparation tasks has been introduced, in order to ensure that also the administrative costs and workload which the respondents could not allocate to one of the specified tasks are considered for the analysis.

Other tasks related to the programme preparation required in total – across the EU – about 450 person years in work plus approximately EUR 9 million in external costs. Altogether, the accumulated costs for these tasks amount to approximately EUR 30 million. Of this about 2% is due to national regulations, not considering national ‘gold-plating’.

For the tasks related to the programme preparation not all respondents could provide a detailed picture on the division of the overall programme preparation costs over the various tasks. As a result the sums of the single tasks for costs and workload are about 20% lower than the total figures for all programme preparation tasks.

Figure 22: **Other programme preparation tasks – administrative workload** (in person years per programme)

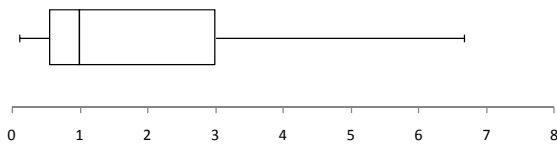


Figure 23: **Other programme preparation tasks – administrative costs** (in EUR per programme)

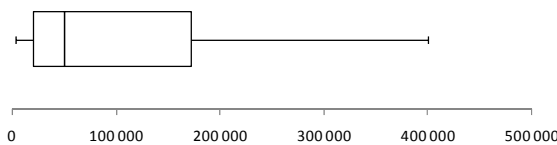
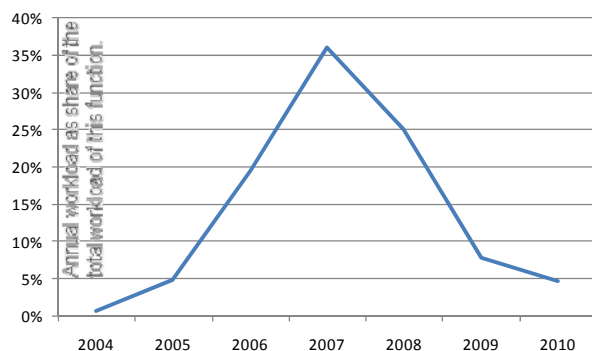


Figure 24: **Other programme preparation tasks – workload over time**



The workload and costs vary between the programmes. The median workload for other programme preparation tasks amounts to 1 person year. For the central 50% of the programmes analysed the figures range from 0.5 to 3. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 6.7 person years.

The median costs for other programme preparation tasks are EUR 50,000 per programme. For the central 50% of the programmes analysed the figures range between EUR 20,000 and EUR 175,000. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 400,000.

In general, the workload related to this task reached its peak in 2007, and thereafter it decreases slowly and is expected to be down to zero by late 2010 or 2011.

## 1.9 Task 7: Information and publicity requirements (art. 69 & 60j)

The Member State and the managing authority for the operational programme shall provide information on and publicise operations and co-financed programmes. The information shall be addressed to European Union citizens and beneficiaries with the aim of highlighting the role of the Community and ensure that assistance from the Funds is transparent.

Information and publicity requirements (art. 69 & 60j) require in total – across the EU – about 7,000 person years in work plus approximately EUR 270 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 730 million. Of this about 1% is due to national regulations, not considering national ‘gold-plating’. In approximately half of all programmes this also involves Intermediate Bodies.

Figure 25: **Information and publicity requirements – administrative workload** (in person years per million EUR of total eligible expenditure)

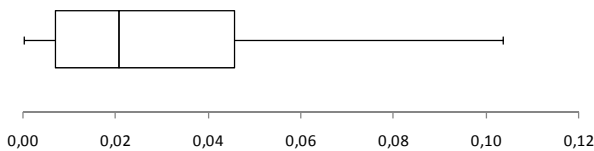


Figure 26: **Information and publicity requirements – administrative costs** (in EUR per million EUR of total eligible expenditure)

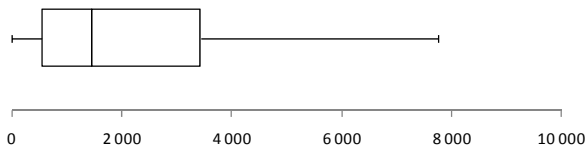
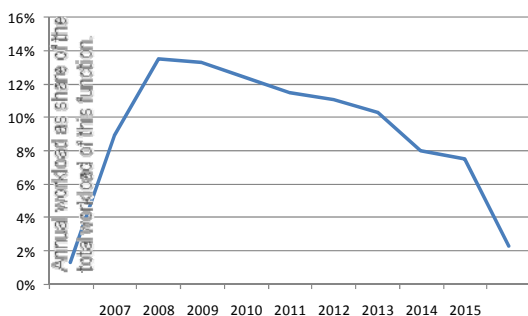


Figure 27: **Information and publicity requirements – workload over time**



The workload and costs vary between the programmes. The median workload for information and publicity requirements amounts to 0.02 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.01 to 0.05. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.1 person years per million EUR of total eligible expenditure.

The median costs for information and publicity requirements are EUR 1,500 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 500 and 3,500. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 7,800 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008, and thereafter it decreases slowly until the end of the programming period.

## 1.10 Task 8: Establishing and running of the monitoring committee (art. 63)

The Member State shall set up a monitoring committee for each operational programme, in agreement with the managing authority, within three months from the date of the notification to the Member State of the decision approving the operational programme. A single monitoring committee may be set up for several operational programmes.

Establishing and running the monitoring committees (art. 63) require in total – across the EU – about 3,300 person years in work plus approximately EUR 13 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 245 million. Of this about 1% is due to national regulations, not considering national 'gold-plating'.

Figure 28: **Establishing and running of the monitoring committee – administrative workload** (in person years per million EUR of total eligible expenditure)

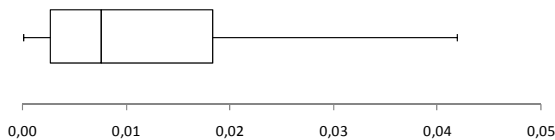


Figure 29: **Establishing and running of the monitoring committee – administrative costs** (in EUR per million EUR of total eligible expenditure)

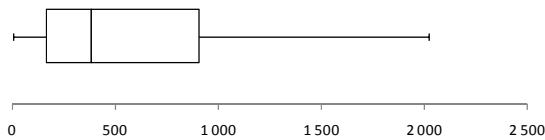
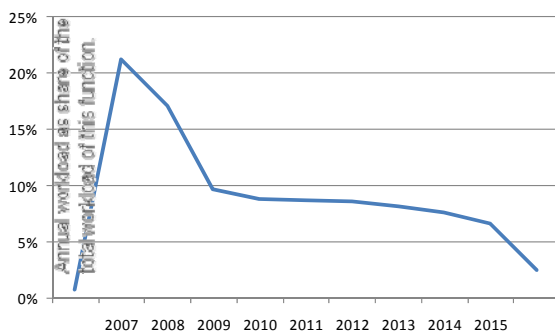


Figure 30: **Establishing and running of the monitoring committee – workload over time**



The workload and costs vary between the programmes. The median workload for establishing and running the monitoring committees amounts to 0.008 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from almost 0.003 to 0.02. There are however a number of programmes with a higher workload. Excluding outliers, the maximum value is 0.04 person years.

The median costs for establishing and running the monitoring committees are EUR 400 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 170 and 900. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 2,000 per million EUR of total eligible expenditure.

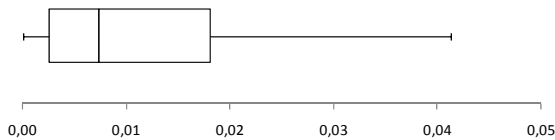
In general, the workload related to this task reached its front loaded with a clear peak in 2007 and a stabilisation at relatively low level between 2009 and 2013.

## 1.11 Task 9: Guiding the work of the monitoring committee (art. 60h)

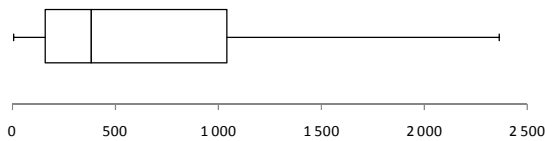
*Guiding the work of the monitoring committee and providing it with the documents required to permit the quality of the implementation of the operational programme to be monitored in the light of its specific goals.*

Guiding the work of the monitoring committee (art. 60h) requires in total – across the EU – about 3,500 person years in work plus approximately EUR 7.5 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 290 million. Of this about 0.3% is due to national regulations, not considering national ‘gold-plating’. In approximately 20% of all programmes this also involves Intermediate Bodies.

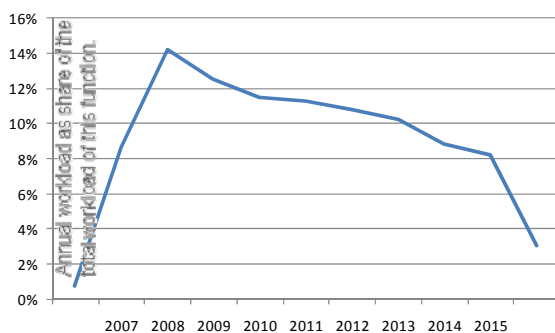
**Figure 31: Guiding the work of the monitoring committee – administrative workload**  
(in person years per million EUR of total eligible expenditure)



**Figure 32: Guiding the work of the monitoring committee – administrative costs**  
(in EUR per million EUR of total eligible expenditure)



**Figure 33: Guiding the work of the monitoring committee – workload over time**



The workload and costs vary between the programmes. The median workload for guiding the work of the monitoring committee amounts to 0.008 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.003 to 0.02. There are however a number of programmes with a higher workload. Excluding outliers, the maximum value is 0.042 person years per million EUR of total eligible expenditure.

The median costs for guiding the work of the monitoring committee are EUR 400 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 160 and 1,000. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 2,400 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008, and thereafter it decreases slowly until the end of the programming period.

## 1.12 Task 10: Ensuring a system for data recording (art. 60c)

*Ensuring that there is a system for recording and storing in computerised form accounting records for each operation under the operational programme and that the data on implementation necessary for financial management, monitoring, verifications, audits and evaluation are collected.*

Ensuring a system for data recording (art. 60c) requires in total – across the EU – about 8,100 person years in work plus approximately EUR 67 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 620 million. Of this about 4% is due to national regulations, not considering national ‘gold-plating’. In approximately one third of all programmes this also involves Intermediate Bodies.

Figure 34: **Ensuring a system for data recording – administrative workload** (in person years per million EUR of total eligible expenditure)

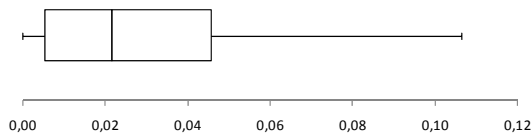


Figure 35: **Ensuring a system for data recording – administrative costs** (in EUR per million EUR of total eligible expenditure)

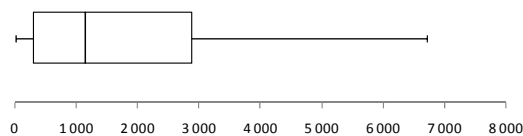
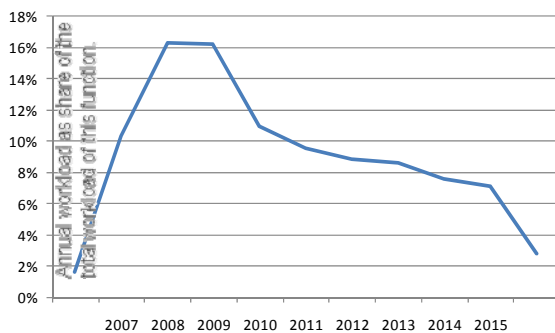


Figure 36: **Ensuring a system for data recording – workload over time**



The workload and costs vary between the programmes. The median workload for ensuring a system for data recording amounts to 0.02 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.005 to 0.05. There are however a number of programmes with a higher workload. Excluding outliers, the maximum value is 0.11 person years per million EUR of total eligible expenditure.

The median costs for ensuring a system for data recording are EUR 1,200 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 300 and 2,900. There are however a number of programmes which have higher costs. Excluding outliers, the maximum value is EUR 6,800 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008 and 2009, and thereafter it decreases slowly until the end of the closure of the programme.



### 1.13 Task 11: Ensuring equality between men & women and non-discrimination (art. 16)

*The Member States and the Commission shall ensure that equality between men and women and the integration of the gender perspective is promoted during the various stages of implementation of the Funds. The Member States and the Commission shall take appropriate steps to prevent any discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation during the various stages of implementation of the Funds and, in particular, in the access to them.*

Ensuring equality and non-discrimination (art. 16) requires in total about 2,300 person years in work plus approximately EUR 5 million in external costs. Altogether, the accumulated costs for this task amount to about EUR 120 million. Of this about 0.3% is due to national regulations, not considering national 'gold-plating'. In approximately one third of all programmes this also involves Intermediate Bodies.

Figure 37: **Ensuring equality & non-discrimination – administrative workload** (in person years per million EUR of total eligible expenditure)

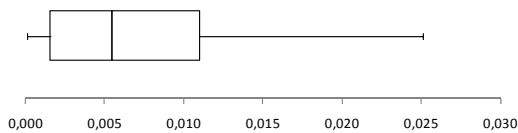


Figure 38: **Ensuring equality & non-discrimination – administrative costs** (in EUR per million EUR of total eligible expenditure)

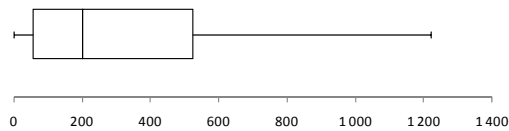
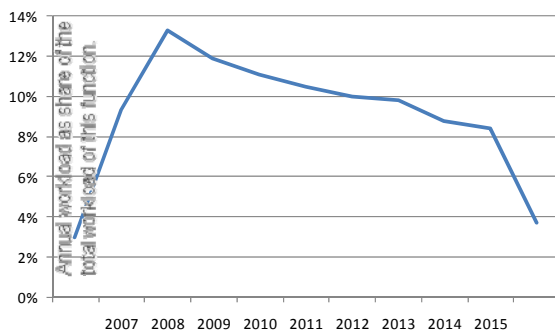


Figure 39: **Ensuring equality & non-discrimination – workload over time**



The workload and costs vary between the programmes. The median workload for ensuring equality and non-discrimination amounts to 0.006 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from almost 0.002 to 0.01. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.025 person years per million EUR of total eligible expenditure.

The median costs for ensuring equality and non-discrimination are EUR 200 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 60 and 525. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 1,225 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008, and thereafter it decreases slowly until the end of the programme.



## 1.14 Other general management tasks

The heading other general management tasks has been introduced, in order to ensure that also the administrative costs and workload which the respondents could not allocate to one of the specified tasks are considered for the analysis.

Other general management tasks, in addition to those mentioned above, require in total – across the EU – about 5,200 person years in work plus approximately EUR 30 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 415 million. Of this about 3% is due to national regulations, not considering national ‘gold-plating’. In approximately one third of all programmes this also involves Intermediate Bodies.

Figure 40: **Other general management tasks – administrative workload**  
(in person years per million EUR of total eligible expenditure)

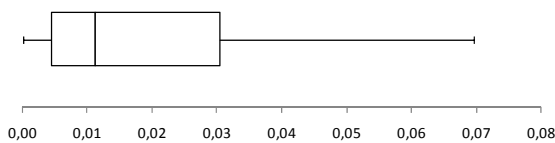


Figure 41: **Other general management tasks – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

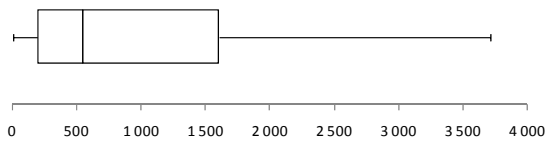
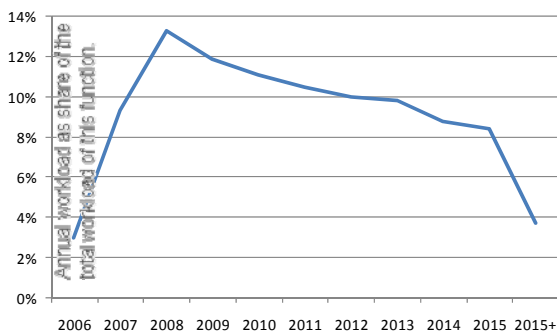


Figure 42: **Other general management tasks – workload over time**



The workload and costs vary between the programmes. The median workload for other general management tasks amounts to 0.01 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from almost 0.005 to 0.03. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.07 person years per million EUR total eligible expenditure.

The median costs for other general management tasks are EUR 550 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 200 and 1,600. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 3,700 per million EUR of total eligible expenditure.

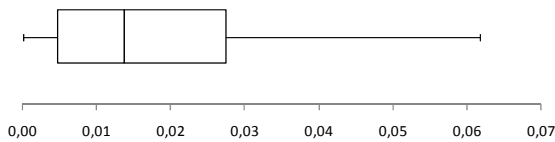
In general, the workload related to this task reaches its peak in 2008, and thereafter it decreases slowly until the programme closure.

## 1.15 Task 12: Ensuring adequate accounting systems of the beneficiaries (art. 60d)

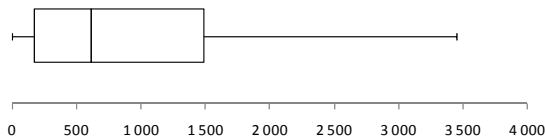
*Ensuring that beneficiaries and other bodies involved in the implementation of operations maintain either a separate accounting system or an adequate accounting code for all transactions relating to the operation without prejudice to national accounting rules.*

Ensuring adequate accounting systems of the beneficiaries (art. 60d) requires in total – across the EU – about 5,400 person years in work plus approximately EUR 14 million in external costs. Altogether, the accumulated costs for this task amount to almost EUR 370 million. Of this about 0.4% is due to national regulations, not considering national ‘gold-plating’. In approximately half of all programmes this also involves Intermediate Bodies.

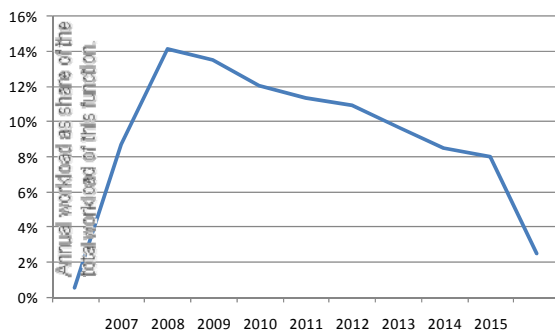
**Figure 43: Ensuring adequate accounting systems of the beneficiaries – administrative workload**  
(in person years per million EUR of total eligible expenditure)



**Figure 44: Ensuring adequate accounting systems of the beneficiaries – administrative costs**  
(in EUR per million EUR of total eligible expenditure)



**Figure 45: Ensuring adequate accounting systems of the beneficiaries – workload over time**



The workload and costs vary between the programmes. The median workload for ensuring adequate accounting systems of the beneficiaries amounts to 0.013 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.005 to 0.028. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.06 person years per million EUR of total eligible expenditure.

The median costs ensuring adequate accounting systems of the beneficiaries are EUR 620 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 170 and 1,500. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 3,500 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008, and thereafter it decreases slowly until the closure of the programme.

## 1.16 Task 13: Prevention, detection and correction of irregularities (art. 70)

Member States shall be responsible for the management and control of operational programmes, in particular through the following measures: preventing, detecting and correcting irregularities and recovering amounts unduly paid together with interest on late payments where appropriate. They shall notify these to the Commission and keep the Commission informed of the progress of administrative and legal proceedings.

Prevention, detection and correction of irregularities (art. 70) require in total about 7,900 person years in work plus approximately EUR 15 million in external costs. Altogether, the accumulated costs for this task amount to almost EUR 500 million. Of this about 1% is due to national regulations, not considering national 'gold-plating'. In approximately half of all programmes this involves Intermediate Bodies.

Figure 46: **Prevention, detection and correction of irregularities – administrative workload** (in person years per million EUR of total eligible expenditure)

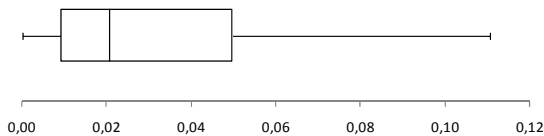


Figure 47: **Prevention, detection and correction of irregularities – administrative costs** (in EUR per million EUR of total eligible expenditure)

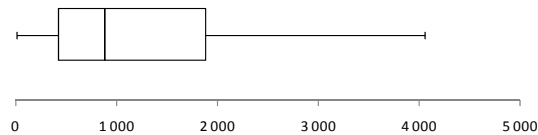
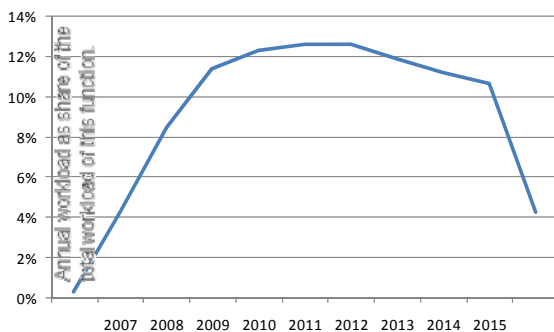


Figure 48: **Prevention, detection and correction of irregularities – workload over time**



The workload and costs vary between the programmes. The median workload for the prevention, detection and correction of irregularities amounts to 0.02 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.01 to 0.05. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.11 person years per million EUR of total eligible expenditure.

The median costs for the prevention, detection and correction of irregularities are EUR 900 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 425 and 1,900. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 4,100 per million EUR of total eligible expenditure.

In general, the workload related increases quickly until 2011 and thereafter it decreases slowly until the closure of the programme.

## 1.17 Task 14: Management of financial engineering measures (art. 44)

As part of an operational programme, the Structural Funds may finance expenditure in respect of an operation comprising contributions to support financial engineering instruments for enterprises, primarily small and medium-sized ones, such as venture capital funds, guarantee funds and loan funds, and for urban development funds, that is, funds investing in public-private partnerships and other projects included in an integrated plan for sustainable urban development.

The management of financial engineering measures (art. 44) requires in total – across the EU – about 2,400 person years in work plus approximately EUR 22 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 175 million. Of this about 0.5% is due to national regulations, not considering national ‘gold-plating’. In approximately one fourth of all programmes this also involves Intermediate Bodies.

Figure 49: **Management of financial engineering measures – administrative workload** (in person years per million EUR of total eligible expenditure)

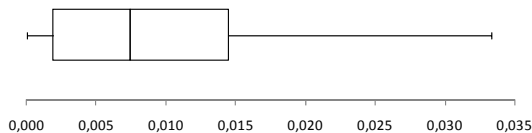


Figure 50: **Management of financial engineering measures – administrative costs** (in EUR per million EUR of total eligible expenditure)

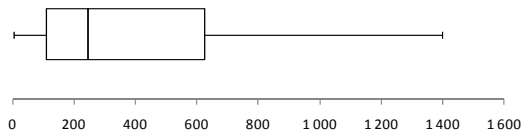
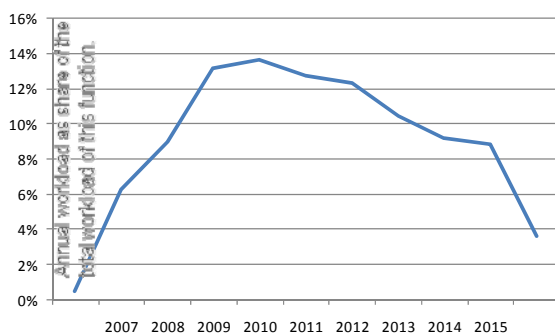


Figure 51: **Management of financial engineering measures – workload over time**



The workload and costs vary between the programmes. The median workload for management and financial engineering measures amounts to 0.008 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.002 to 0.014. There are however a number of programmes with a higher workload. Excluding outliers, the maximum value is 0.034 person years per million EUR of total eligible expenditure.

The median costs for managing financial engineering measures are EUR 250 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 110 and 625. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 1,400 per million EUR of total eligible expenditure.

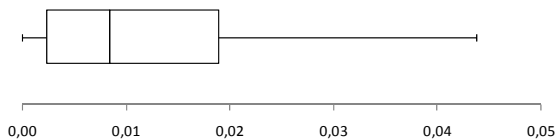
In general, the workload related to this task reaches its peak in 2010, and thereafter it decreases slowly until the end of the programme.

## 1.18 Task 15: Assessment of revenue generating projects (art. 55)

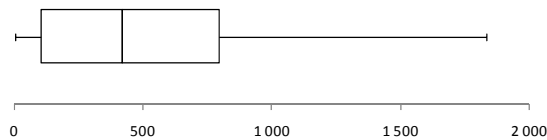
*In the calculation, the managing authority shall take account of the reference period appropriate to the category of investment concerned, the category of project, the profitability normally expected of the category of investment concerned, the application of the polluter-pays principle, and, if appropriate, considerations of equity linked to the relative prosperity of the Member State concerned.*

The assessment of revenue generating projects (art. 55) requires in total – across the EU – about 3,700 person years in work plus approximately EUR 5 million in external costs. Altogether, the accumulated costs for this task amount to EUR 195 million. Of this about 1.5% is due to national regulations, not considering national ‘gold-plating’. In approximately one fourth of all programmes this also involves Intermediate Bodies.

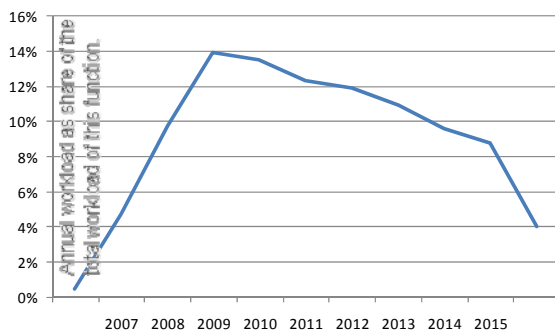
**Figure 52: Assessment of revenue generating projects – administrative workload**  
(in person years per million EUR of total eligible expenditure)



**Figure 53: Assessment of revenue generating projects – administrative costs**  
(in EUR per million EUR of total eligible expenditure)



**Figure 54: Assessment of revenue generating projects – workload over time**



The workload and costs vary between the programmes. The assessment of revenue generating projects amounts to 0.009 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from almost 0.002 to 0.02. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.045 person years per million EUR of total eligible expenditure.

The median costs for assessing revenue generating projects are EUR 420 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 100 and 800. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 1,850 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2009, and thereafter it decreases slowly until the closure of the programme.

## 1.19 Task 16 Communication with the certifying authority (art. 60g)

*Ensuring that the certifying authority receives all necessary information on the procedures and verifications carried out in relation to expenditure for the purpose of certification.*

The communication with the certifying authority (art. 60g) requires in total – across the EU – about 4,500 person years in work plus approximately EUR 2 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 265 million. Of this about 0.6% is due to national regulations, not considering national ‘gold-plating’. In approximately one fourth of all programmes this also involves Intermediate Bodies.

Figure 55: **Communication with the certifying authority – administrative workload** (in person years per million EUR of total eligible expenditure)

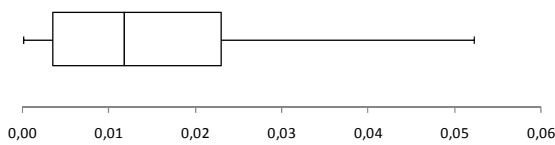


Figure 56: **Communication with the certifying authority – administrative costs** (in EUR per million EUR of total eligible expenditure)

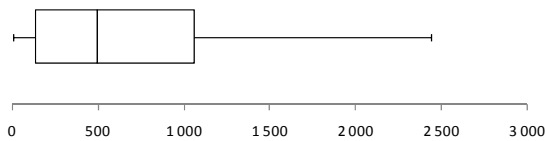
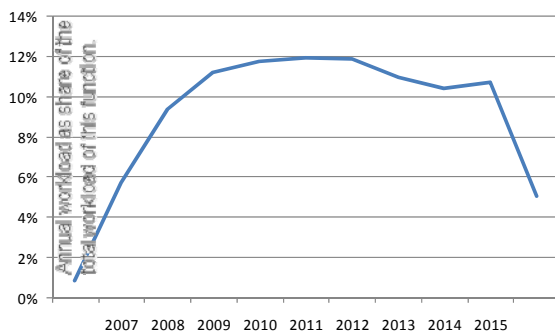


Figure 57: **Communication with the certifying authority – workload over time**



The workload and costs vary between the programmes. The median workload for the communication with the certifying authority amounts to 0.012 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.004 to 0.03. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.05 person years per million EUR of total eligible expenditure.

The median costs for the communication with the certifying authority are EUR 500 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 130 and 1,100. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 2,450 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008, and thereafter it decreases slowly until the end of the programming period.

## 1.20 Other financial management tasks

The heading other financial management tasks has been introduced, in order to ensure that also the administrative costs and workload which the respondents could not allocate to one of the specified tasks are considered for the analysis.

Financial management tasks others than those discussed above require in total – across the EU – about 4,500 person years in work plus approximately EUR 10 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 245 million. Of this about 4% is due to national regulations, not considering national ‘gold-plating’. In approximately one fourth of all programmes this also involves Intermediate Bodies.

Figure 58: **Other financial management tasks – administrative workload**  
(in person years per million EUR of total eligible expenditure)

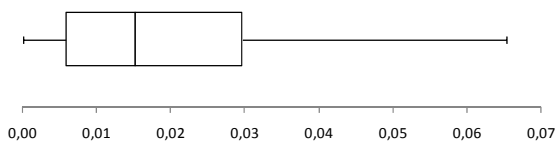


Figure 59: **Other financial management tasks – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

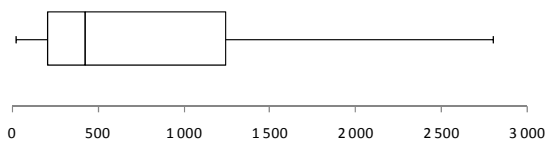
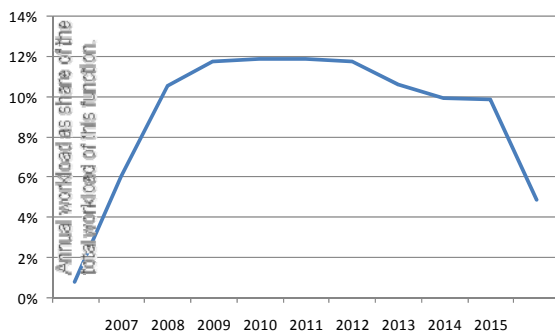


Figure 60: **Other financial management tasks – workload over time**



The workload and costs vary between the programmes. The median workload for other financial management tasks amounts to 0.015 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from almost 0.006 to 0.03. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.065 person years per million EUR of total eligible expenditure.

The median costs for other financial management tasks are EUR 420 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 200 and 1,250. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 2,800 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008, and thereafter it decreases slowly until the end of the programming period.

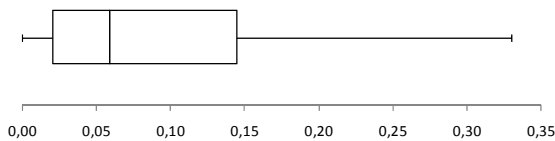


## 1.21 Task 17: Selection of operations (art. 60a)

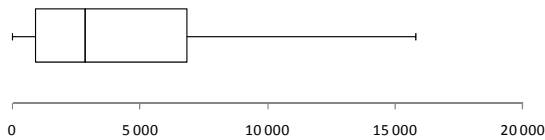
*Ensuring that operations are selected for funding in accordance with the criteria applicable to the operational programme and that they comply with applicable Community and national rules for the whole of their implementation period.*

The selection of operations (art. 60a) requires in total – across the EU – about 17,900 person years in work plus approximately EUR 35 million in external costs. Altogether, the accumulated costs for this task amount to almost EUR 985 million. Of this about 2% is due to national regulations, not considering national ‘gold-plating’. In approximately half of all programmes this also involves Intermediate Bodies.

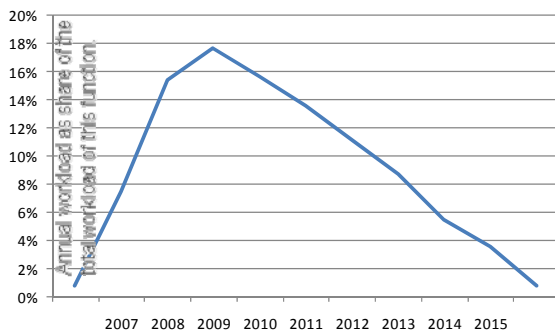
**Figure 61: Selection of operations – administrative workload**  
(in person years per million EUR of total eligible expenditure)



**Figure 62: Selection of operations – administrative costs**  
(in EUR per million EUR of total eligible expenditure)



**Figure 63: Selection of operations – workload over time**



The workload and costs vary between the programmes. The median workload for the selection of operations amounts to 0.06 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.02 to 0.15. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.33 person years per million EUR of total eligible expenditure.

The median costs for the selection of operations are EUR 2,900 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 900 and 6,900. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 15,800 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2009, and thereafter it decreases steadily until the closure of the programme.



## 1.22 Task 18: Verification of deliveries and compliance (art. 60b)

Verifying that the co-financed products and services are delivered and that the expenditure declared by the beneficiaries for operations has actually been incurred and complies with Community and national rules; verifications on-the-spot of individual operations may be carried out on a sample basis in accordance with the detailed rules to be adopted by the Commission in accordance with the procedure referred to in Article 103(3).

Verifying deliveries and compliance (art. 60b) requires in total – across the EU – about 18,500 person years in work plus approximately EUR 55 million in external costs. Altogether, the accumulated costs for this task amount to almost EUR 1060 million. Of this about 2% is due to national regulations, not considering national 'gold-plating'. In approximately half of all programmes this also involves Intermediate Bodies.

Figure 64: **Verification of deliveries and compliance – administrative workload** (in person years per million EUR of total eligible expenditure)

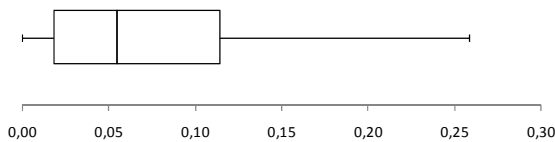


Figure 65: **Verification of deliveries and compliance – administrative costs** (in EUR per million EUR of total eligible expenditure)

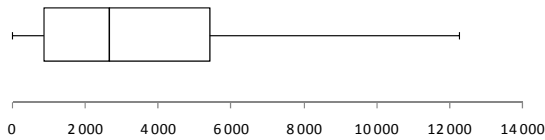
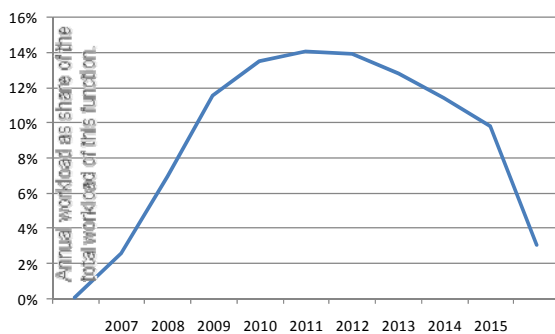


Figure 66: **Verification of deliveries and compliance – workload over time**



The workload and costs vary between the programmes. The median workload for the verification of deliveries and compliance amounts to 0.05 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.02 to 0.12. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.26 person years per million EUR of total eligible expenditure.

The median costs for verifying deliveries and compliance are EUR 2,650 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 850 and 5,400. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 12,250 per million EUR of total eligible expenditure.

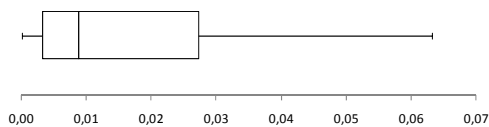
In general, the workload related to this task reaches its peak in 2011 to 2012, and thereafter it decreases slowly until the end of the programme.

### 1.23 Task 19: Management of global grants (art. 42)

The Member State or the managing authority may entrust the management and implementation of a part of an operational programme to one or more intermediate bodies, designated by the Member State or the managing authority, including local authorities, regional development bodies or non-governmental organisations, in accordance with the provisions of an agreement concluded between the Member State or the managing authority and that body.

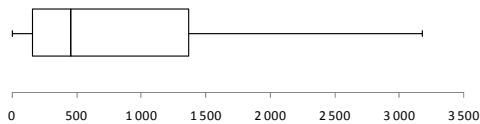
The management of global grants (art. 42) requires in total – across the EU – about 1,400 person years in work plus approximately EUR 4 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 76 million. Of this about 0.1% is due to national regulations, not considering national ‘gold-plating’. In approximately one fifth of all programmes this also involves Intermediate Bodies.

Figure 67: **Management of global grants – administrative workload** (in person years per million EUR of total eligible expenditure)



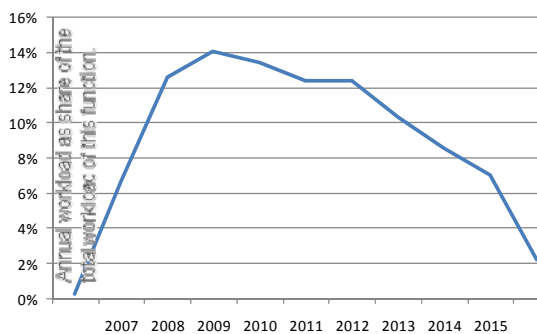
The workload and costs vary between the programmes. The median workload for the management of global grants amounts to 0.009 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.003 to 0.0275. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.063. The highest outlier is 0.13 person years per million EUR of total eligible expenditure.

Figure 68: **Management of global grants – administrative costs** (in EUR per million EUR of total eligible expenditure)



The median costs for managing global grants are EUR 450 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 160 and 1,400. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 3,180 and the highest outlier is EUR 9,100 per million EUR of total eligible expenditure.

Figure 69: **Management of global grants – workload over time**



In general, the workload related to this task reached its peak in 2009, and thereafter it decreases slowly until 2012 and after that it decreases faster until the closure of the programme.

## 1.24 Task 20: Major projects (art. 39 & 40)

As part of an operational programme, the ERDF and the Cohesion Fund may finance expenditure in respect of an operation comprising a series of works, activities or services intended in itself to accomplish an indivisible task of a precise economic or technical nature, which has clearly identified goals and whose total cost exceeds EUR 25 million in the case of the environment and EUR 50 million in other fields (hereinafter referred to as major projects).

The preparation and submission of information on major projects (art. 39 and 40) require in total – across the EU – about 2,800 person years in work plus approximately EUR 30 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 190 million. In about 15% of the cases the task involves Intermediate Bodies.

Figure 70: **Major projects – administrative workload** (in person years per million EUR of total eligible expenditure)

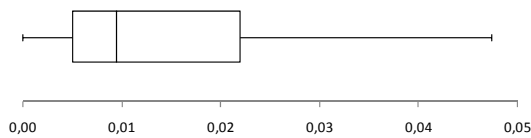


Figure 71: **Major projects – administrative costs** (in EUR per million EUR of total eligible expenditure)

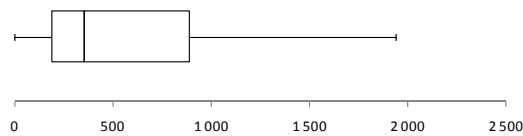
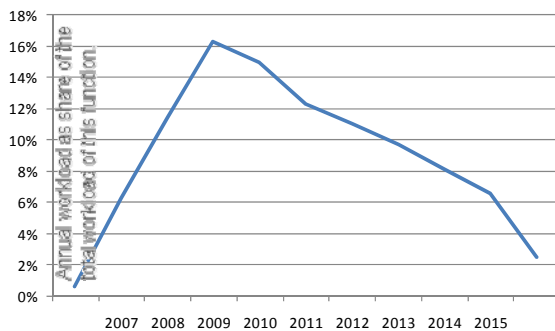


Figure 72: **Major projects – workload over time**



The workload and costs vary between the programmes. The median workload for major projects amounts to 0.01 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.005 to 0.022. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.047. The highest outlier is 0.2 person years per million EUR of total eligible expenditure.

The median costs for major projects are EUR 350 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 200 and 900. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is 1950 and the highest outlier is EUR 7, 100 per million EUR of total eligible expenditure.

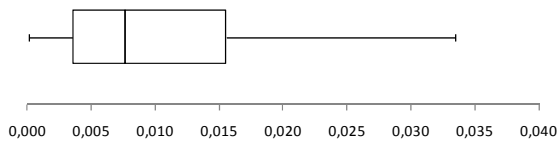
The workload related to this task reached its peak in 2008, and thereafter it decreases slowly until programme closure.

## 1.25 Task 21: Provision of project information to the Commission (art. 60k)

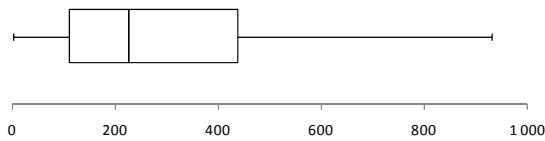
*Providing the Commission with information to allow it to appraise major projects.*

The provision of project information to the Commission (art. 60k) requires in total – across the EU – about 2,600 person years and about EUR 3 million for external costs. The accumulated costs for this task amount to approximately EUR 120 million. In about 10% of the programmes, the task involves Intermediate Bodies.

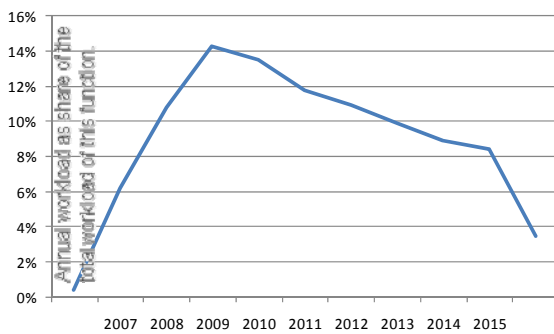
**Figure 73: Provision of project information to the Commission – administrative workload** (in person years per million EUR of total eligible expenditure)



**Figure 74: Provision of project information to the Commission – administrative costs** (in EUR per million EUR of total eligible expenditure)



**Figure 75: Provision of project information to the Commission – workload over time**



The workload and costs vary between the programmes. The median workload for project information provision to the Commission amounts to 0.008 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.004 to 0.016. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.034. The highest outlier is 0.2 person years per million EUR of total eligible expenditure

The median costs for project information provision to the Commission are EUR 225 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 110 and 450. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is 950 and the highest outlier is EUR 5,000 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008, and thereafter it decreases slowly until programme closure.

## 1.26 Other project related tasks

The heading other project related tasks has been introduced, in order to ensure that also the administrative costs and workload which the respondents could not allocate to one of the specified tasks are considered for the analysis.

Other project related tasks in addition to those discussed above require in total – across the EU – about 5,800 person years in work plus approximately EUR 12 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 195 million. Of this about 12% is due to national regulations, not considering national ‘gold-plating’. In approximately one fourth of all programmes this also involves Intermediate Bodies.

Figure 76: **Other project related tasks – administrative workload**  
(in person years per million EUR of total eligible expenditure)

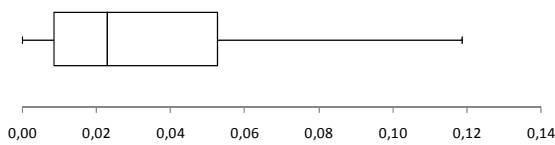


Figure 77: **Other project related tasks – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

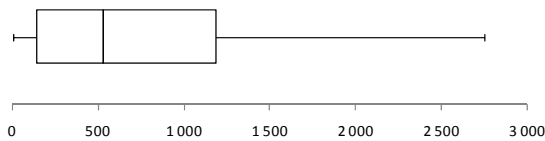
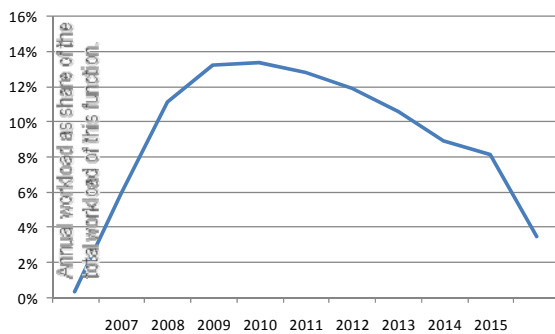


Figure 78: **Other project related tasks – workload over time**



The workload and costs vary between the programmes. The median workload for other project related tasks amounts to 0.023 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.01 to 0.05. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.12 person years per million EUR of total eligible expenditure.

The median costs for other project related tasks are EUR 530 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 150 and 1,200. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is 2,750 EUR per million EUR of total eligible expenditure.

In general, the workload related to this task reaches its peak in 2009 – 2010, and thereafter it decreases slowly until programme closure.

## 1.27 Task 22: Preparation of annual reports (art. 67 & 60i)

For the first time in 2008 and by 30 June each year, the managing authority shall send the Commission an annual report and by 31 March 2017 a final report on the implementation of the operational programme.

The preparation of annual reports (art. 67 & 60i) requires in total – across the EU – about 5,800 person years in work plus approximately EUR 6 million in external costs. Altogether, the accumulated costs for this task amount to almost EUR 380 million. Of this about 0.5% is due to national regulations, not considering national ‘gold-plating’. In approximately one third of all programmes this also involves Intermediate Bodies.

Figure 79: **Preparation of annual reports – administrative workload**  
(in person years per million EUR of total eligible expenditure)

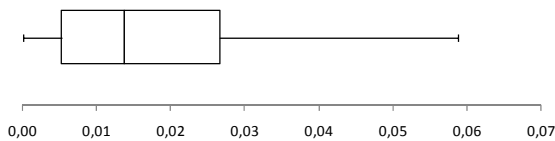


Figure 80: **Preparation of annual reports – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

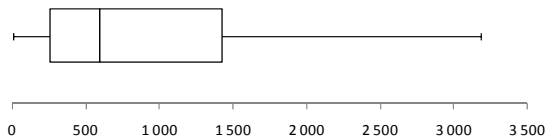
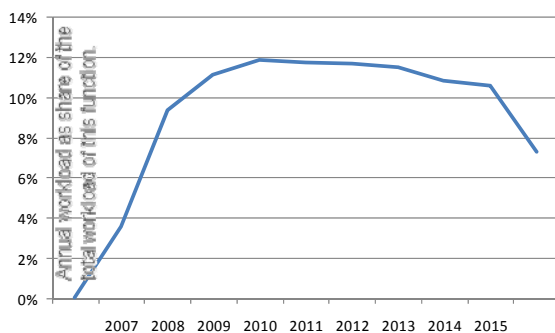


Figure 81: **Preparation of annual reports – workload over time**



The workload and costs vary between the programmes. The median workload for preparing annual reports amounts to 0.014 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.005 to 0.027. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.06 person years per million EUR of total eligible expenditure.

The median costs for preparing annual reports are EUR 590 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 250 and 1,450. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 3,200 per million EUR of total eligible expenditure.

In general, the workload related to this task reaches its peak in 2010 and remains thereafter almost stable at high level.

## 1.28 Task 23: Evaluations during the programming period (art. 48 & 60e)

During the programming period, Member States shall carry out evaluations linked to the monitoring of operational programmes in particular where that monitoring reveals a significant departure from the goals initially set or where proposals are made for the revision of operational programmes. The results shall be sent to the monitoring committee for the operational programme and to the Commission.

Evaluations during the programming period (art. 48 & 60e) require in total – across the EU – about 5,300 person years in work plus approximately EUR 150 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 540 million. Of this about 0.5% is due to national regulations, not considering national ‘gold-plating’. In approximately one third of all programmes this also involves Intermediate Bodies.

Figure 82: **Evaluations during the programming period – administrative workload**  
(in person years per million EUR of total eligible expenditure)

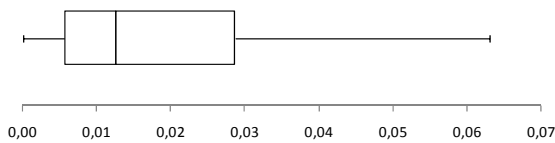


Figure 83: **Evaluations during the programming period – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

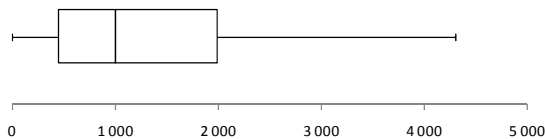
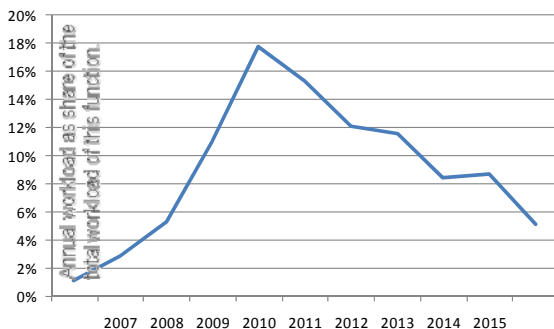


Figure 84: **Evaluations during the programming period – workload over time**



The workload and costs vary between the programmes. The median workload for evaluations during the programme period amounts to 0.013 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.006 to 0.029. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.063 person years per million EUR of total eligible expenditure.

The median costs for evaluations during the programming period are EUR 1,000 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 450 and 2,000. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 4,300 per million EUR of total eligible expenditure.

In general, the workload related to this task reaches its peak in 2010, and thereafter it decreases until programme closure.



## 1.29 Task 24: Monitoring (art. 66)

The managing authority and the monitoring committee shall carry out monitoring by reference to financial indicators and the indicators referred to in Article 37(1)(c) specified in the operational programme.

Monitoring (art. 66) require in total – across the EU – about 8,400 person years in work plus approximately EUR 77 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 615 million. Of this about 1% is due to national regulations, not considering national ‘gold-plating’. In approximately one third of all programmes this also involves Intermediate Bodies.

Figure 85: **Monitoring – administrative workload** (in person years per million EUR of total eligible expenditure)

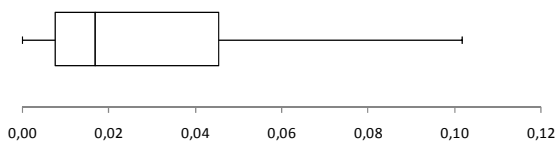


Figure 86: **Monitoring – administrative costs** (in EUR per million EUR of total eligible expenditure)

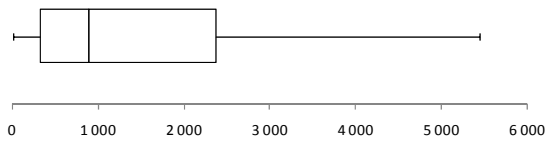
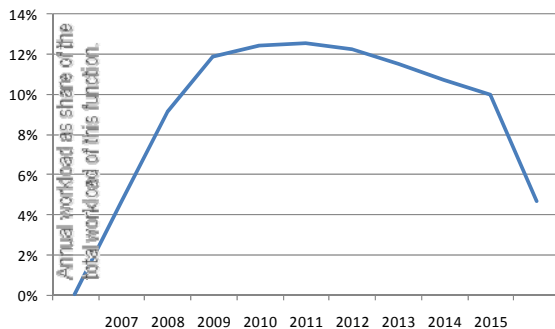


Figure 87: **Monitoring – workload over time**



The workload and costs vary between the programmes. The median workload for monitoring amounts to 0.017 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.01 to 0.045. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.1 person years per million EUR of total eligible expenditure.

The median costs for monitoring are EUR 900 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 350 and 2,400. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 5,500 per million EUR of total eligible expenditure.

In general, the workload related to this task increased steeply until 2009, and reaches its peak in 2010, and thereafter it decreases slowly until programme closure.

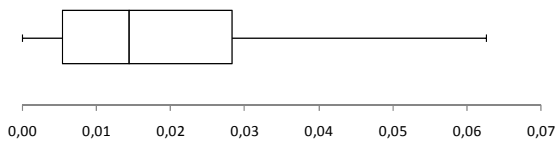


### 1.30 Task 25: Audit trail, taking into account audit results (art. 60f)

Setting up procedures to ensure that all documents regarding expenditure and audits required to ensure an adequate audit trail are held in accordance with the requirements of Article 90.

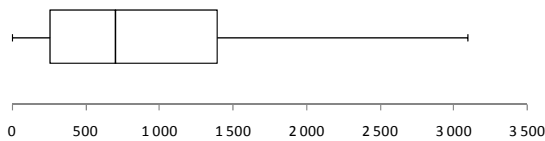
The Audit trail, taking into account audit results, (art. 60f) requires in total – across the EU – about 6,400 person years in work plus approximately EUR 9 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 495 million. Of this about 0.5% is due to national regulations, not considering national ‘gold-plating’. In nearly half of all programmes this also involves Intermediate Bodies.

Figure 88: **Audit trail – administrative workload**  
(in person years per million EUR of total eligible expenditure)



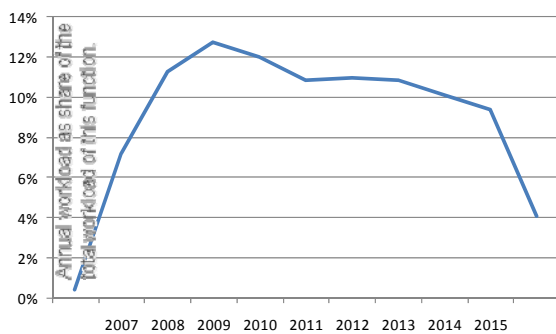
The workload and costs vary between the programmes. The median workload for the audit trail amounts to 0.015 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.005 to 0.028. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.063 person years per million EUR of total eligible expenditure.

Figure 89: **Audit trail – administrative costs**  
(in EUR per million EUR of total eligible expenditure)



The median costs for the audit trails are EUR 700 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 250 and 1,400. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 3,100 per million EUR of total eligible expenditure.

Figure 90: **Audit trail – workload over time**



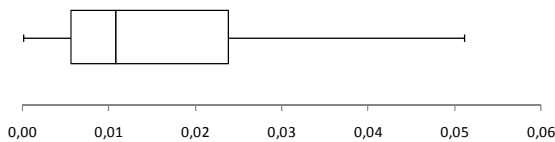
In general, the workload related to this task reaches its peak in 2009, and thereafter it decreases somewhat before it remains stable on relatively high level until programme closure.

### 1.31 Other reporting, audit, monitoring and evaluation tasks

The heading other reporting, audit, monitoring and evaluation tasks has been introduced in order to ensure that also the administrative costs and workload which the respondents could not allocate to one of the specified tasks are considered for the analysis.

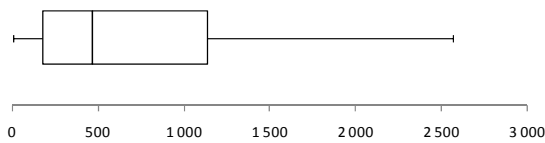
Other reporting, audit, monitoring and evaluation tasks in addition to those discussed above require in total – across the EU – about 3,800 person years in work plus approximately EUR 17 million in external costs. Altogether, the accumulated costs for this task amount to almost EUR 365 million. Of this about 2.5% is due to national regulations, not considering national ‘gold-plating’. In approximately one fourth of all programmes this also involves Intermediate Bodies.

Figure 91: **Other reporting, audit and evaluation tasks – administrative workload** (in person years per million EUR of total eligible expenditure)



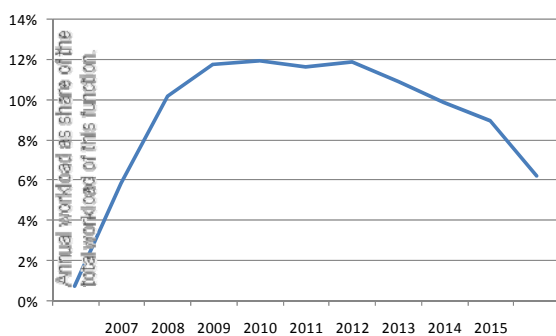
The workload and costs vary between the programmes. The median workload for other reporting, audit and monitoring tasks amounts to 0.01 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.005 to 0.025. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.05 person years per million EUR of total eligible expenditure.

Figure 92: **Other reporting, audit and evaluation tasks – administrative costs** (in EUR per million EUR of total eligible expenditure)



The median costs for other reporting, audit, monitoring and evaluation tasks are EUR 470 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 180 and 1,150. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 2,600 per million EUR of total eligible expenditure.

Figure 93: **Other reporting, audit and evaluation tasks – workload over time**



In general, the workload related to this task increased until 2009 and then it stays stable until 2012, after that it declines.

### 1.32 Other management tasks

The heading other management tasks has been introduced, in order to ensure that also the administrative costs and workload which the respondents could not allocate to one of the specified tasks are considered for the analysis.

Other management tasks, in addition to the management tasks discussed, above require in total – across the EU – about 1,700 person years and the costs accumulate to approximately EUR 66 million. In approximately one tenth of all programmes this also involves Intermediate Bodies.

Figure 94: **Other management tasks – administrative workload**  
(in person years per million EUR of total eligible expenditure)

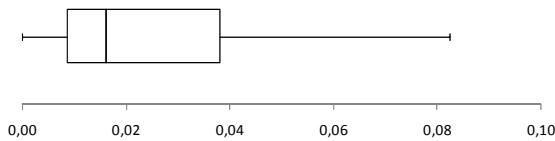
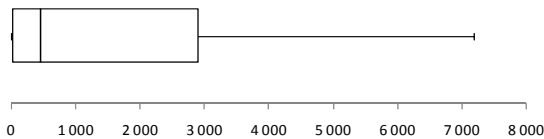


Figure 95: **Other management tasks – administrative costs**  
(in EUR per million EUR of total eligible expenditure)



The workload and costs vary between the programmes. The median workload for other management tasks amounts to 0.016 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.009 to 0.038. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.083 person years per million EUR of total eligible expenditure.

The median costs for other management tasks are EUR 450 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 25 and 2,900. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 7,200 per million EUR of total eligible expenditure.

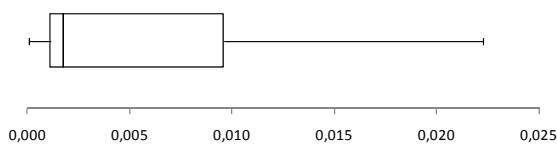
The data does not allow for an illustration of the workload over time.

### 1.33 Task 26: Statements of expenditure & payment application to the Commission (art. 61a)

*Drawing up and submitting to the Commission certified statements of expenditure and applications for payment.*

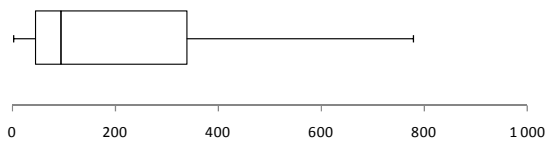
Statements of expenditure and payment application to the Commission (art. 61a) require in total – across the EU – about 1,800 person years in work plus approximately EUR 1 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 90 million. Of this about 0.7% is due to national regulations, not considering national ‘gold-plating’.

Figure 96: **Statements of expenditure & payment application to the Commission – administrative workload** (in person years per million EUR of total eligible expenditure)



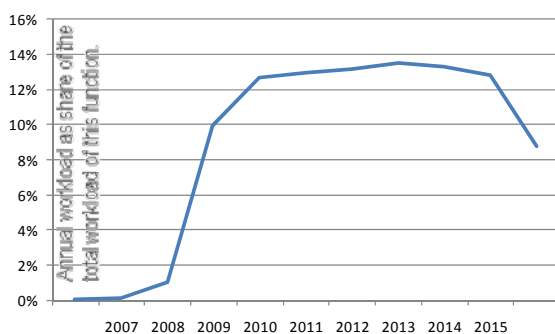
The workload and costs vary between the programmes. The median workload for statements of expenditure and payment applications amounts to 0.002 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.001 to 0.01. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.022 person years per million EUR of total eligible expenditure.

Figure 97: **Statements of expenditure & payment application to the Commission – administrative costs** (in EUR per million EUR of total eligible expenditure)



The median costs for statements of expenditure and payment applications are EUR 100 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 50 and 350. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 780 per million EUR of total eligible expenditure.

Figure 98: **Statements of expenditure & payment application to the Commission – workload over time**



In general, the workload related to this task increases a lot between 2008 and 2010 and then it stabilises at high level until programme closure, with a slight increase towards the end of the programme.

### 1.34 Task 27: Certification of statements of expenditure & expenditure declared (art. 61b)

*Certifying that: the statement of expenditure is accurate, results from reliable accounting systems and is based on verifiable supporting documents; and the expenditure declared complies with applicable Community and national rules and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the programme and complying with Community and national rules.*

Certifying statements of expenditure and expenditure declared (art. 61b) requires in total – across the EU – about 2,550 person years in work plus approximately EUR 4 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 140 million. Of this about 0.2% is due to national regulations.

Figure 99: **Certification of expenditure – administrative workload**  
(in person years per million EUR of total eligible expenditure)

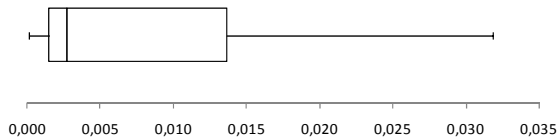


Figure 100: **Certification of expenditure – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

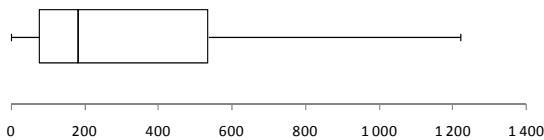
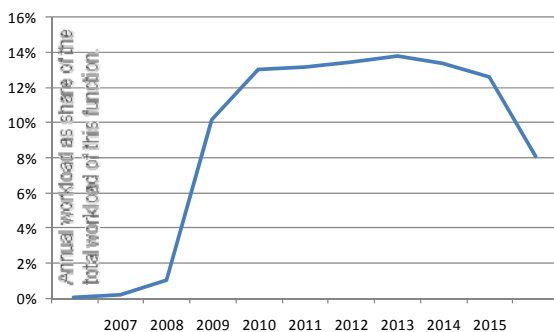


Figure 101: **Certification of expenditure – workload over time**



responses for Estonia, Greece and Hungary indicate the opposite picture. In general, the workload related to this task increases rapidly during 2008 and 2010, and thereafter it increases slowly until it reaches its peak in 2013.

The workload and costs vary between the programmes. The median workload for certifying expenditure amounts to 0.003 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from almost 0.002 to 0.014. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.032 person years per million EUR of total eligible expenditure.

The median costs for certifying expenditure are EUR 185 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 75 and 550. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 1,225 per million EUR of total eligible expenditure.

Most respondents indicated that this task involves higher administrative costs than the previous task, the preparation of statements of expenditure & payment application to the Commission. Only the responds for 4 German, 3 Italian, 1 French programme and the collected

### 1.35 Task 28: Ensuring adequate information (art. 61c)

*Ensuring for the purposes of certification that it has received adequate information from the managing authority on the procedures and verifications carried out in relation to expenditure included in statements of expenditure.*

Ensuring adequate information (art. 61c) requires in total – across the EU – about 1,400 person years in work plus approximately EUR 2 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 70 million. Of this about 0.4% is due to national regulations, not considering national ‘gold-plating’.

Figure 102: **Ensuring adequate information – administrative workload**  
(in person years per million EUR of total eligible expenditure)

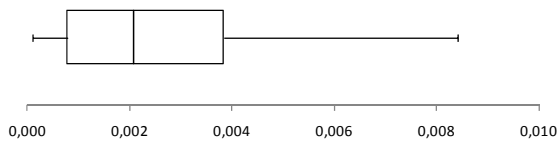


Figure 103: **Ensuring adequate information – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

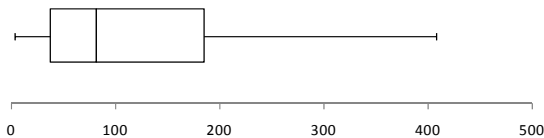
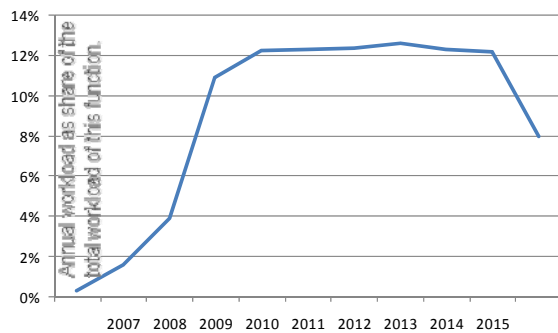


Figure 104: **Ensuring adequate information – workload over time**



The workload and costs vary between the programmes. The median workload for ensuring adequate information amounts to 0.002 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.001 to 0.004. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.0085 person years per million EUR of total eligible expenditure.

The median costs for ensuring adequate information are EUR 80 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 40 and 185. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 410 per million EUR of total eligible expenditure.

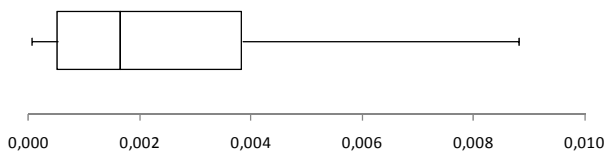
In general, the workload related to this task shows a strong increase between 2008 and 2010. Thereafter it remains stable at high level.

### 1.36 Task 29: Audits (art. 61d)

Taking account for certification purposes of the results of all audits carried out by or under the responsibility of the audit authority.

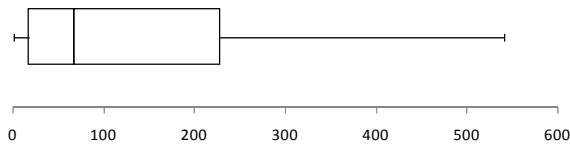
Audits (art. 61d) require in total – across the EU – about 1,200 person years in work plus approximately EUR 34 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 100 million. Of this about 0.2% is due to national regulations, not considering national ‘gold-plating’.

Figure 105: **Audits – administrative workload**  
(in person years per million EUR of total eligible expenditure)



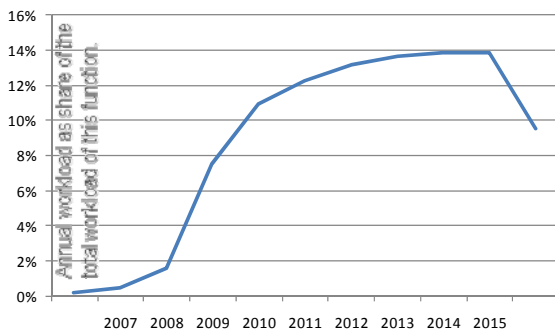
The workload and costs vary between the programmes. The median workload for audits amounts to 0.0016 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.0005 to 0.0038. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.0084 person years per million EUR of total eligible expenditure.

Figure 106: **Audits – administrative costs**  
(in EUR per million EUR of total eligible expenditure)



The median costs for audits are EUR 66.9 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 17.4 and 227.1. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 541.5 per million EUR of total eligible expenditure.

Figure 107: **Audits – workload over time**



In general, the workload related to this task reaches its peak in 2015.



### 1.37 Task 30: Maintenance of records (art. 61e)

*Maintaining accounting records in computerised form of expenditure declared to the Commission*

Maintaining records (art. 61e) requires in total – across the EU – about 1,400 person years in work plus approximately EUR 0.5 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 70 million. Of this about 0.4% is due to national regulations, not considering national ‘gold-plating’.

Figure 108: **Maintenance of records – administrative workload**  
(in person years per million EUR of total eligible expenditure)

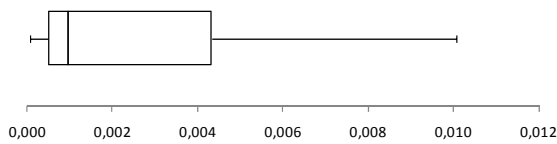


Figure 109: **Maintenance of records – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

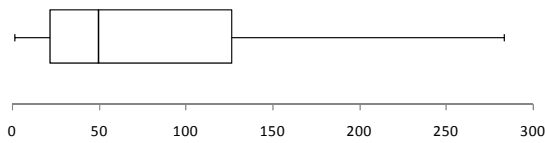
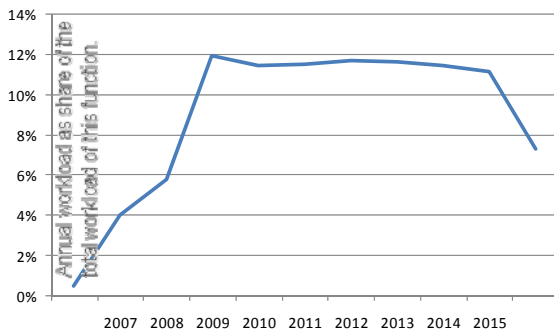


Figure 110: **Maintenance of records – workload over time**



The workload and costs vary between the programmes. The median workload for maintaining records amounts to 0.001 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.0005 to 0.0043. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.01 person years per million EUR of total eligible expenditure.

The median costs for maintaining records are EUR 50 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 25 and 125. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 285 per million EUR of total eligible expenditure.

In general, the workload related to this task reaches its peak in 2009, and thereafter it remains stable until programme closure.



### 1.38 Task 31: Accounting of amounts recoverable or withdrawn following cancellations (art. 61f)

*Keeping an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation. Amounts recovered shall be repaid to the general budget of the European Union prior to the closure of the operational programme by deducting them from the next statement of expenditure.*

Accounting of amounts recoverable or withdrawn following cancellations (art. 61f) require in total about 1,100 person years in work plus approximately EUR 0.2 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 45 million. Of this about 0.7% is due to national regulations, not considering national 'gold-plating'.

Figure 111: **Accounting of amounts recoverable or withdrawn following cancellations – administrative workload** (in person years per million EUR of total eligible expenditure)

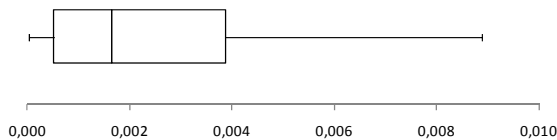


Figure 112: **Accounting of amounts recoverable or withdrawn following cancellations – administrative costs** (in EUR per million EUR of total eligible expenditure)

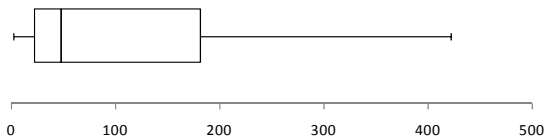
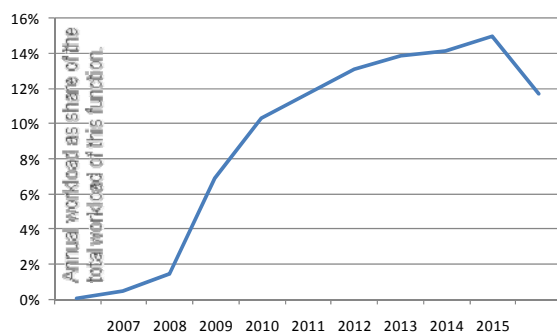


Figure 113: **Accounting of amounts recoverable or withdrawn following cancellations – workload over time**



The workload and costs vary between the programmes. The median workload for accounting of amounts recoverable or withdrawn following cancellations amounts to 0.0016 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.0005 to 0.004. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.009 person years per million EUR of total eligible expenditure.

The median costs for accounting of amounts recoverable or withdrawn following cancellations are EUR 50 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 20 and 180. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 420 per million EUR of total eligible expenditure.

In general, the workload related to this task reaches its peak in 2015.

### 1.39 Other certifying tasks

The heading other certifying tasks has been introduced, in order to ensure that also the administrative costs and workload which the respondents could not allocate to one of the specified tasks are considered for the analysis.

Other certifying tasks, in addition to those discussed above, require in total – across the EU – about 1,150 person years in work plus approximately EUR 3 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 65 million. Of this about 10% is due to national regulations, not considering national 'gold-plating'.

Figure 114: **Other certifying tasks – administrative workload**  
(in person years per million EUR of total eligible expenditure)

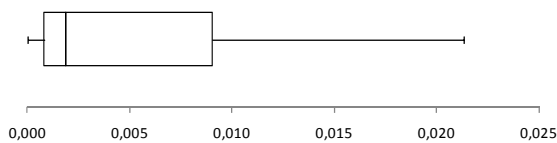


Figure 115: **Other certifying tasks – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

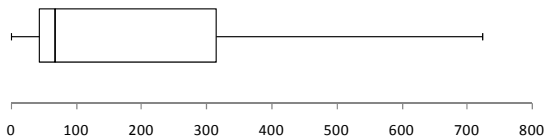
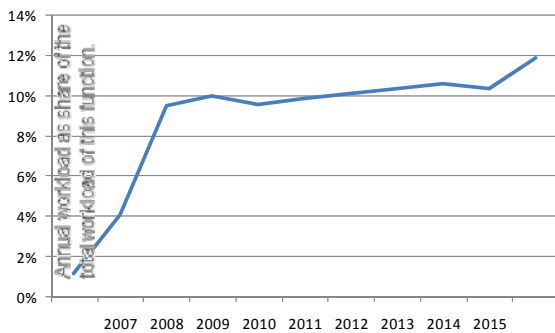


Figure 116: **Other certifying tasks – workload over time**



The workload and costs vary between the programmes. The median workload for other certifying tasks amounts to 0.002 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.001 to 0.009. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.021 person years per million EUR of total eligible expenditure.

The median costs for other certifying tasks are EUR 70 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 45 and 315. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 725 per million EUR of total eligible expenditure.

In general, the workload related to this task increased rapidly between 2007 and 2008. Thereafter it continues to increase slowly until programme closure.

## 1.40 Task 32: Audits of the management and control system (art. 62a)

*Ensuring that audits are carried out to verify the effective functioning of the management and control system of the operational programme.*

Audits of the management and control system (art. 62a) require in total – across the EU – about 3,650 person years in work plus approximately EUR 10 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 300 million. Of this hardly anything is due to national regulations.

Figure 117: **Audits of the management and control system – administrative workload** (in person years per million EUR of total eligible expenditure)

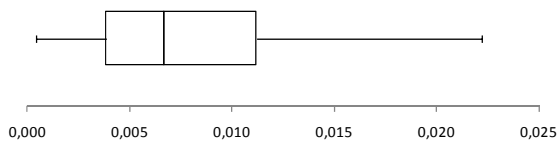


Figure 118: **Audits of the management and control system – administrative costs** (in EUR per million EUR of total eligible expenditure)

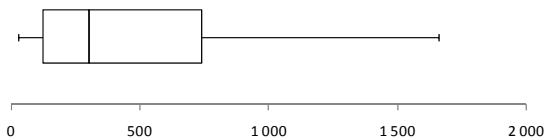
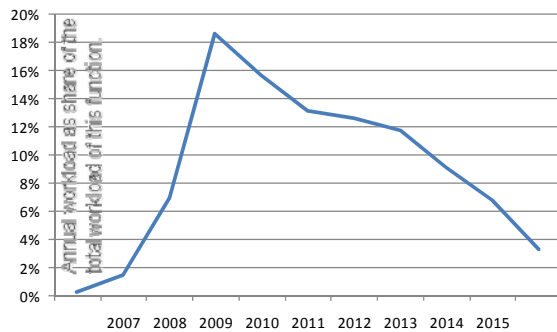


Figure 119: **Audits of the management and control system – workload over time**



The workload and costs vary between the programmes. The median workload for audits of the management and control system amounts to 0.007 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.004 to 0.011. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.022 person years per million EUR of total eligible expenditure.

The median costs for audits of the management and control system are EUR 300 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 125 and 750. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 1,650 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2009, and thereafter it decreases until programme closure.

### 1.41 Task 33: Audit of samples (art. 62b)

*Ensuring that audits are carried out on operations on the basis of an appropriate sample to verify expenditure declared.*

Sample audits (art. 62b) require in total – across the EU – about 5,250 person years in work plus approximately EUR 25 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 430 million. Hardly any of this is due to national regulations, not considering national ‘gold-plating’.

Figure 120: **Audit of samples – administrative workload** (in person years per million EUR in total eligible expenditure)

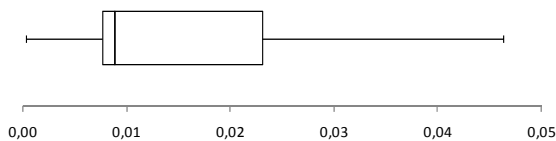


Figure 121: **Audit of samples – administrative costs** (in EUR per million EUR in total eligible expenditure)

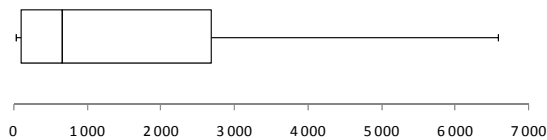
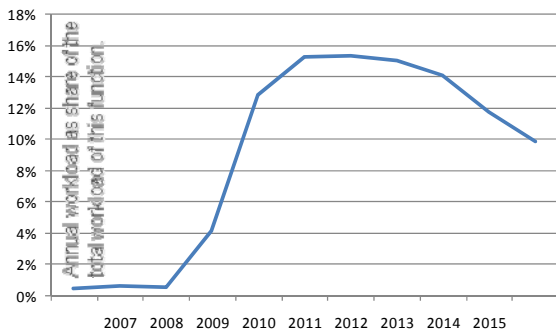


Figure 122: **Audit of samples – workload over time**



The workload and costs vary between the programmes. The median workload sample audits amounts to 0.009 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.007 to 0.023. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.046 person years per million EUR of total eligible expenditure.

The median costs for sample audits are EUR 650 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 100 and 2,700. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 6,600 per million EUR of total eligible expenditure.

In general, the workload related to this task increases rapidly between 2008 and 2011, and thereafter it decreases slowly until programme closure.

## 1.42 Task 34: Audit strategy (art. 62c)

*Presenting to the Commission within nine months of the approval of the operational programme an audit strategy covering the bodies which will perform the audits referred to under points (a) and (b), the method to be used, the sampling method for audits on operations and the indicative planning of audits to ensure that the main bodies are audited and that audits are spread evenly throughout the programming period.*

Audit strategies (art. 62c) require in total – across the EU – about 1,100 person years in work plus approximately EUR 7 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 90 million. Basically none of this is due to national regulations, not considering national ‘gold-plating’.

Figure 123: **Audit strategy – administrative workload**  
(in person years per million EUR of total eligible expenditure)

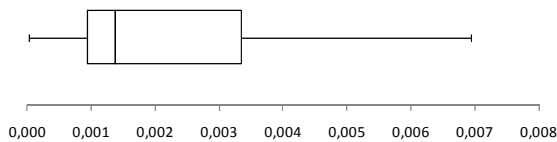


Figure 124: **Audit strategy – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

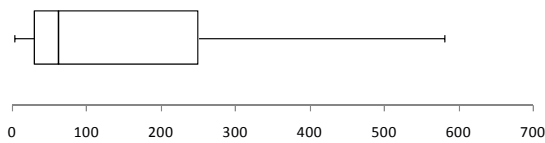
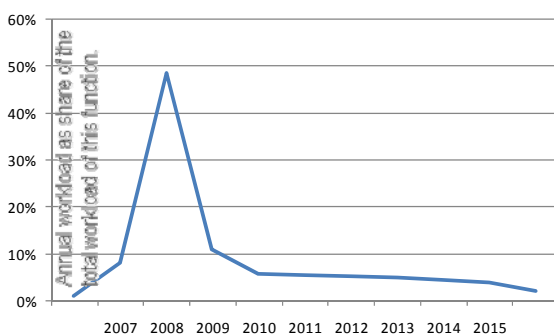


Figure 125: **Audit strategy – workload over time**



The workload and costs vary between the programmes. The median workload for audit strategies amounts to 0.0013 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.001 to 0.0033. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.007 person years per million EUR of total eligible expenditure.

The median costs for audit strategies are EUR 65 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 30 and 250. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 580 per million EUR of total eligible expenditure.

In general, the workload related to audit strategy was mainly concentrated to the year 2008.

### 1.43 Task 35: Annual control report (art. 62d)

Each year, submitting to the Commission an annual control report setting out the findings of the audits carried out during the previous 12 month-period; issuing an opinion, on the basis of the controls and audits that have been carried out under its responsibility, as to whether the management and control system functions effectively; submitting, where applicable under Article 88, a declaration for partial closure assessing the legality and regularity of the expenditure concerned.

The annual control reports (art. 62d) require in total – across the EU – about 1,150 person years in work plus approximately EUR 1 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 80 million. Of this hardly any is due to national regulations, not considering national ‘gold-plating’.

Figure 126: **Annual control report – administrative workload**  
(in person years per million EUR of total eligible expenditure)

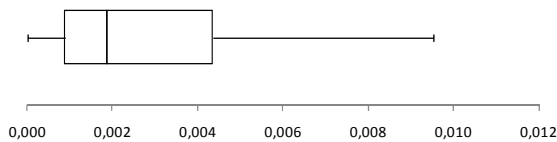


Figure 127: **Annual control report – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

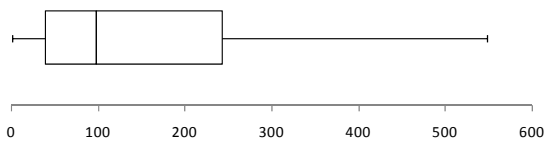
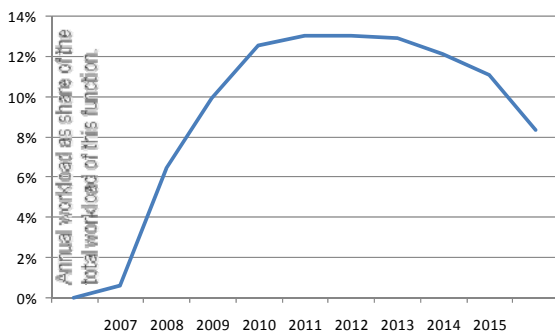


Figure 128: **Annual control report – workload over time**



The workload and costs vary between the programmes. The median workload for annual control reports amounts to 0,002 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.001 to 0.0044. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0,009 person years per million EUR of total eligible expenditure.

The median costs for annual control reports are EUR 100 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 40 and 250. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 550 per million EUR of total eligible expenditure.

In general, the workload related to this task increases rapidly between 2007 and 2010, thereafter it remains stable until 2013 when it starts to decrease.

## 1.44 Task 36: Partial closure (art. 88)

*Partial closure of operational programmes may be made at periods to be determined by the Member State. Partial closure shall relate to operations completed during the period up to 31 December of the previous year. For the purposes of this Regulation, an operation shall be deemed completed where the activities under it have been actually carried out and for which all expenditure by the beneficiaries and the corresponding public contribution have been paid.*

Partial closure (art. 88) requires in total – across the EU – about 500 person years in work plus approximately EUR 0.1 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 15 million. Nothing has been reported about costs due to national regulations.

Figure 129: **Partial closure – administrative workload**  
(in person years per million EUR of total eligible expenditure)

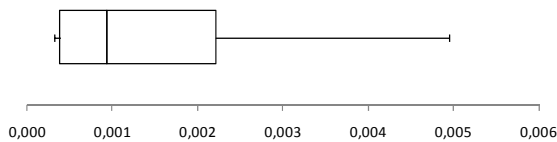


Figure 130: **Partial closure – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

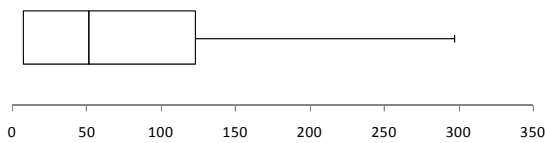
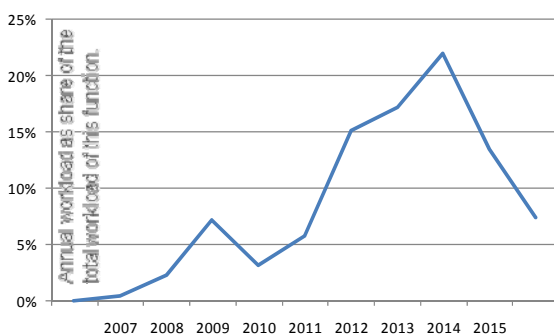


Figure 131: **Partial closure – workload over time**



The workload and costs vary between the programmes. The median workload for partial closure amounts to 0,001 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.0004 to 0.0022. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0,005 person years per million EUR of total eligible expenditure.

The median costs for partial closure are EUR 50 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 10 and 125. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 300 per million EUR of total eligible expenditure.

In general, the workload related to this task reached a first, minor peak in 2009 and then its second, major peak in 2014.



## 1.45 Task 37: Closure declaration (art. 62e)

Submitting to the Commission at the latest by 31 March 2017 a closure declaration assessing the validity of the application for payment of the final balance and the legality and regularity of the underlying transactions covered by the final statement of expenditure, which shall be supported by a final control report.

Closure declarations (art. 62e) require in total – across the EU – about 1,250 person years in work plus approximately EUR 1.2 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 75 million. The costs are almost entirely due to EU regulations, not considering national ‘gold-plating’.

Figure 132: **Closure declaration – administrative workload**  
(in person years per million EUR of total eligible expenditure)

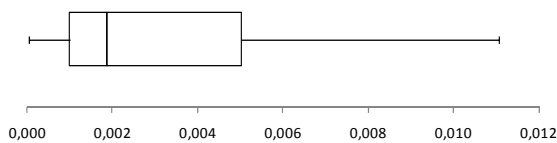


Figure 133: **Closure declaration – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

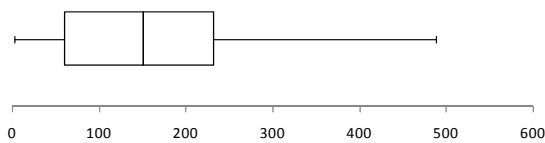
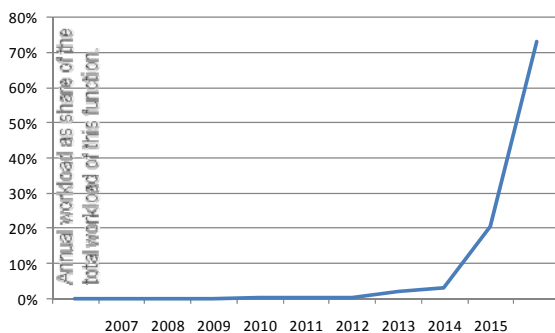


Figure 134: **Closure declaration – workload over time**



The workload and costs vary between the programmes. The median workload for closure declarations amounts to 0.002 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.001 to 0.005. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.011 person years per million EUR of total eligible expenditure.

The median costs for closure declarations are EUR 150 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 60 and 235. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 490 per million EUR of total eligible expenditure.

In general, the workload related to this task starts slowly in 2012 and increases rapidly in 2014 and 2015.

## 1.46 Other audit tasks

The heading other audit tasks has been introduced, in order to ensure that also the administrative costs and workload which the respondents could not allocate to one of the specified tasks are considered for the analysis.

Other audit tasks, in addition to those discussed above, required *in toto* – across the EU – about 1,200 person years in work plus approximately EUR 1.2 million in external costs. Altogether, the accumulated costs for this task amount to approximately EUR 70 million. Nothing has been reported concerning costs due to national regulations.

Figure 135: **Other audit tasks – administrative workload**  
(in person years per million EUR of total eligible expenditure)

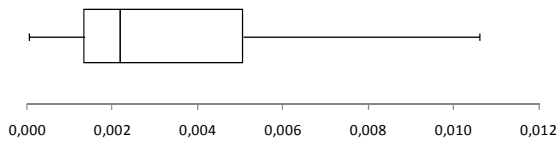


Figure 136: **Other audit tasks – administrative costs**  
(in EUR per million EUR of total eligible expenditure)

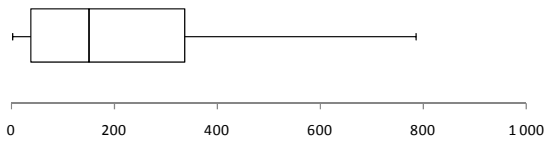
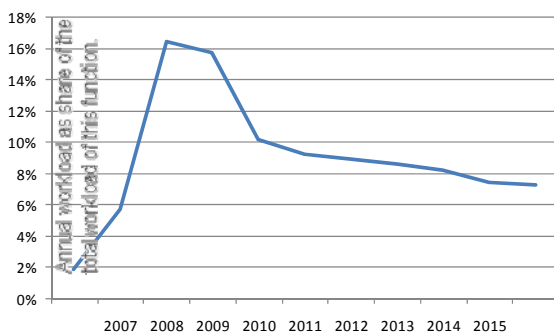


Figure 137: **Other audit tasks – workload over time**



The workload and costs vary between the programmes. The median workload for other audit tasks amounts to 0.002 person years per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range from 0.0013 to 0.005. There are however a number of programmes with a considerably higher workload. Excluding outliers, the maximum value is 0.011 person years per million EUR of total eligible expenditure.

The median costs for other audit tasks are EUR 150 per million EUR of total eligible expenditure. For the central 50% of the programmes analysed the figures range between EUR 40 and 340. There are however a number of programmes which have considerably higher costs. Excluding outliers, the maximum value is EUR 790 per million EUR of total eligible expenditure.

In general, the workload related to this task reached its peak in 2008, and thereafter it decreases until 2010 when the workload becomes more stable during the rest of programme period.

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