



COMMISSION OF THE EUROPEAN COMMUNITIES

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COM(2004) 465 final

2004/0145 (CNS)

Proposal for a

COUNCIL REGULATION

**establishing an instrument of financial support for encouraging the economic
development of the Turkish Cypriot community**

(presented by the Commission)

EXPLANATORY MEMORANDUM

The European Council has repeatedly underlined its strong preference for accession by a reunited Cyprus. As yet a comprehensive settlement has not been reached.

“The Comprehensive Settlement of the Cyprus Problem” as finalized by UN Secretary-General Kofi Annan was approved by the Turkish Cypriot electorate at the separate simultaneous referenda on 24 April 2004. Following the outcome of the referenda the Council stated on 26 April 2004:

“The Turkish Cypriot community have expressed their clear desire for a future within the European Union. The Council is determined to put an end to the isolation of the Turkish Cypriot community and to facilitate the reunification of Cyprus by encouraging the economic development of the Turkish Cypriot community. The Council invited the Commission to bring forward comprehensive proposals to this end, with particular emphasis on the economic integration of the island and on improving contact between the two communities and with the EU. The Council recommended that the 259 million euro already earmarked for the northern part of Cyprus in the event of a settlement now be used for this purpose.”

The attached draft proposal for a Council Regulation takes up the invitation of the Council and establishes an instrument of financial support for encouraging the economic development of the Turkish Cypriot community. In view of the political situation and with a view to allocating the financial support in the most efficient and rapid way it provides that assistance be supplied directly to the beneficiaries.

The legislative financial statement for this Regulation will present an amount of € 6 million for 2004, mainly dedicated to feasibility studies for the implementation of the financial support over the years 2005 (€ 114 million) and 2006 (€ 139 million). A part of the assistance will be used to finance the support expenditure linked to the implementation.

The present package is aiming at facilitating the reunification of Cyprus by encouraging the economic and social development with particular emphasis on the economic integration of the island, through alignment with the acquis, and by improving contacts between the two communities and with the EU. Besides reconciliation and confidence building measures, it will cover, *inter alia*, the promotion of social and economic development, development of the infrastructure, and people to people contacts. Most of the activities will be therefore similar to pre-accession activities. Due to the isolation of the Turkish Cypriot community over the last years, the activities will have a strong focus on helping with acquis approximation, especially as regards investments to comply with European norms, *inter alia*, in the environmental and transport areas.

Proposal for a

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THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 308 thereof,

Having regard to the proposal from the Commission,¹

Having regard to the opinion of the European Parliament,

Whereas:

- (1) The European Council has repeatedly underlined its strong preference for accession by a reunited Cyprus. As yet, a comprehensive settlement has not been reached.
- (2) The Council of 26 April 2004, considering that the Turkish Cypriot community has expressed their clear desire for a future within the European Union, recommended that the funds earmarked for the northern part of Cyprus in the event of a settlement should be used to put an end to the isolation of that community and to facilitate the reunification of Cyprus by encouraging the economic development of the Turkish Cypriot community, with particular emphasis on the economic integration of the island and on improving contact between the two communities and with the EU.
- (3) Following the accession of Cyprus, the application of the *acquis* is suspended pursuant to Article 1 (1) of Protocol No 10 of the Act of Accession 2003 in the areas of the Republic of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control (hereafter “the Areas”).
- (4) Pursuant to Article 3 (1) of Protocol No 10, nothing in this Protocol shall preclude measures with a view to promoting the economic development of the Areas.
- (5) With a view to allocating the financial support in the most efficient and rapid way, it is desirable to provide that assistance can be supplied directly to the beneficiaries.

¹ OJ C [...], [...], p. [...].

- (6) In accordance with Article 2 of Council Decision 1999/468² laying down the procedures for the exercise of implementing powers conferred on the Commission, measures for the implementation of this Regulation should be adopted by use of the advisory procedure provided in Article 3 of that Decision.
- (7) Implementing this Regulation contributes, as set out above, to the achievement of Community objectives, but the Treaty does not provide, for the adoption of this Regulation, powers other than those referred to in Article 308,

HAS ADOPTED THIS REGULATION:

Article 1
Overall objective and Beneficiaries

1. The Community shall provide assistance to the Turkish Cypriot community with particular emphasis on economic development, on the economic integration of the island and on improving contacts between the two communities and with the EU in order to facilitate the reunification of Cyprus.
2. Assistance shall benefit *inter alia* local authorities, cooperatives and representatives of the civil society, in particular organisations of the social partners, business support organisations, public agencies, public administrations, local or traditional communities, associations, foundations, non-profit organisations, non-governmental organisations, and natural and legal persons.

Article 2
Objectives

Assistance shall be used to support *inter alia*:

- progressive alignment with and preparation for implementation of the *acquis communautaire*
- the promotion of social and economic development including restructuring, in particular concerning rural development, human resources development and regional development
- the development and restructuring of infrastructure, in particular in the areas of energy and transport, the environment, telecommunications and water supply
- reconciliation, confidence building measures, and support to civil society
- bringing the Turkish Cypriot community closer to the Union, through *inter alia* information of the European Union's political and legal order, promotion of people to people contacts and scholarships for studies in Member States other than Cyprus.

² OJ L 184, 17.7.1999, p. 23.

Article 3
Management of Assistance

1. The Commission shall be responsible for administering the assistance.
2. The Commission shall be assisted by the Committee provided for in Article 9 (1) of Council Regulation (EEC) No 3906/89³, composed of representatives of the Member States and chaired by a representative of the Commission.
3. The Committee shall give its opinion on draft financing decisions, where they are in excess of € 5 million. The Commission may approve, without seeking the opinion of the Committee, financing decisions on supporting activities falling under Article 4 (3) of this Regulation, and amendments to financing decisions complying with the objective of the programme and not exceeding 15 % of the financial envelope.
4. Where, in accordance with paragraph 3, the Committee is not consulted on financing decisions, the Commission shall inform it no later than one week after the decision is taken.
5. For the purposes of this Regulation, the advisory procedure laid down in Article 3 of Decision 1999/468/EC shall apply, in compliance with Article 7 (3) thereof.

Article 4
Types of Assistance

1. Assistance under this Regulation may, *inter alia*, finance procurement contracts, grants, including interest rate subsidies, special loans, loan guarantees and financial assistance.
2. Assistance may be financed in full by the budget where it is justified and necessary to achieve the objectives of this Regulation.
3. Assistance may also be used to cover in particular the costs for supporting activities such as preliminary and comparative studies, training, activities linked to preparing, appraising, managing, implementing, monitoring, controlling and evaluation of assistance, activities linked to information and visibility purposes as well as costs for supporting staff, renting of premises and supply of equipment.

Article 5
Implementation of Assistance

1. Actions under this regulation shall be implemented according to the rules set down in Title IV of part 2 of Council Regulation 1605/2002⁴. All individual legal commitments relating to assistance under this Regulation shall be concluded no later than three years following the date of the budgetary commitment.

³ OJ L 375, 23.12.1989, p. 11.

⁴ OJ L 248, 16.9.2002, p. 1.

2. The Commission may, within the limits established in Article 54 of Regulation 1605/2002, decide to entrust tasks of public authority, and in particular implementation tasks, to the bodies listed in Article 54 (2) of this Regulation. The selection criteria for the bodies listed in Article 54 (2) c) are the following:
 - internationally recognized standing,
 - compliance with internationally recognized systems of management and control, and
 - supervision by a public authority of a Member State or by an international organisation/institution.
3. Actions under this Regulation may be implemented by shared management according to the rules set down in Title I and II of part 2 of Council Regulation 1605/2002.

Article 6
Protection of Community's financial interests

1. The Commission shall ensure that, when actions financed under this Regulation are implemented, the financial interests of the Community are protected by the application of preventive measures against fraud, corruption and any other illegal activities, by effective checks and by the recovery of the amounts unduly paid and, if irregularities are detected, by effective, proportional and dissuasive penalties, in accordance with Council Regulations (EC, Euratom) No 2988/95⁵ and (Euratom, EC) No 2185/96⁶, and with Regulation (EC) No 1073/1999 of the European Parliament and of the Council⁷.
2. For the Community actions financed under this Regulation, the notion of irregularity referred to in Article 1, paragraph 2 of Regulation (EC, Euratom) No 2988/95 shall mean any infringement of a provision of Community law or any breach of a contractual obligation resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Communities or budgets managed by them, by an unjustified item of expenditure.
3. Any agreements with the beneficiaries must expressly provide for the Commission and the Court of Auditors to have the power of audit, on the basis of documents and on the spot, over all contractors and subcontractors who have received Community funds. Those agreements shall also expressly authorise the Commission to carry out on-the-spot checks and inspections in accordance with the procedural provisions of Council Regulation (EC, Euratom) No 2185/96.
4. All contracts resulting from the implementation of assistance shall ensure the right of the Commission and the Court of Auditors as provided for in paragraph 3, during and after the implementation of contracts.

⁵ OJ L 312, 23.12.1995, p. 1.

⁶ OJ L 292, 15.1.1996, p.2.

⁷ OJ L 136, 31.5.1999, p. 1.

Article 7
Participation in tenders and contracts

1. Participation in the award of procurement or grant contracts financed under this Regulation shall be open to
 - all natural or legal persons of Member States of the European Union, including those residing or established in the Areas,
 - all natural or legal persons who are nationals of, or legally established on the territory of another Member State of the European Economic Area,
 - all natural or legal persons who are nationals of, or legally established on the territory of Candidate Countries for Accession to the European Union.
2. Participation in the award of procurement or grant contracts financed under this Regulation shall be open to all natural or legal persons who are nationals of, or legally established on the territory of, any other country than those referred to in paragraph 1 in cases where reciprocal access to their external assistance has been established.
3. Participation in the award of procurement or grant contracts financed under this Regulation shall be open to international organisations.
4. All supplies and materials purchased under a contract financed under this Regulation must originate from the Community, the Areas or a country eligible according to paragraphs (1) to (2) above.
5. The Commission may, in duly substantiated cases and on a case-by-case basis, authorise the participation of natural and legal persons from other countries or the use of supplies and materials of different origin.

Article 8
Reporting

Each year the Commission shall send to the European Parliament and the Council a report on the implementation of Community assistance under this instrument. The report shall contain information on the actions financed during the year and on the findings of monitoring work, and shall give an assessment of the results achieved in the implementation of the assistance.

Article 9
Event of a settlement

In the event of a comprehensive settlement of the Cyprus problem, the Council shall, on the basis of a proposal from the Commission, decide unanimously on the necessary adaptations to the present Regulation.

Article 10
Entry into force

This regulation shall enter into force on the third day following its publication in the *Official Journal of the European Union*.

This regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, [...]

For the Council
The President
[...]

LEGISLATIVE FINANCIAL STATEMENT

Policy area(s): ENLARGEMENT

Activit(y/ies): Assistance to encourage economic development of the Turkish Cypriot community to facilitate reunification

TITLE OF ACTION:

Financial support for encouraging the economic development of the Turkish Cypriot community

1. BUDGET LINE(S) + HEADING(S)

22.01.04.07 - *Financial support for encouraging the economic development of the Turkish Cypriot Community – Expenditure on administrative management*

22.02.11 - *Financial support for encouraging the economic development of the Turkish Cypriot Community*

2. OVERALL FIGURES

2.1. Total allocation for action (Part B): 259 € million for commitment

2.2. Period of application: 2004-2006 for commitments

2.3. Overall multiannual estimate of expenditure:

(a) Schedule of commitment appropriations/payment appropriations (financial intervention) (*see point 6.1.1*)

€ million (*to three decimal places*)

	Year 2004	n+1 2005	n+2 2006	n+3 2007	n+4 2008	n+5 2009	Total
Commitments	5.84	110.36	135.25	-	-	-	251.45
Payments	1	23.20	50.25	60	65	52	251.45

(b) Technical and administrative assistance and support expenditure(*see point 6.1.2*)

Commitments	0.16	3.64	3.75	-	-	-	7.55
Payments	0.16	3.64	3.75	-	-	-	7.55

Subtotal a+b							
Commitments	6	114	139	-	-	-	259
Payments	1.16	26.84	54	60	65	52	259

- (c) Overall financial impact of human resources and other administrative expenditure
(see points 7.2 and 7.3)

Commitments/ payments	.827	.827	.827	.827	.414	.414	4.135
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TOTAL a+b+c							
Commitments	6.827	114.827	139.827	827	414	414	263.135
Payments	1.987	27.667	54.827	60.827	65.414	52.414	263.135

2.4. Compatibility with financial programming and financial perspective

[X] Proposal is compatible with existing financial programming.

See Point 5.2 for details about the heading of the financial perspective.

[...] Proposal will entail reprogramming of the relevant heading in the financial perspective.

[...] Proposal may require application of the provisions of the Interinstitutional Agreement.

2.5. Financial impact on revenue:

[X] Proposal has no financial implications (involves technical aspects regarding implementation of a measure)

OR

[...] Proposal has financial impact – the effect on revenue is as follows:

(NB All details and observations relating to the method of calculating the effect on revenue should be shown in a separate annex.)

(€ million to one decimal place)

Budget line	Revenue	Prior to action [Year n-1]	Situation following action							
			[Year n]	[n+1]	[n+2]	[n+3]	[n+4]	[n+5]		
	<i>a) Revenue in absolute terms</i>									
	<i>b) Change in revenue</i>	Δ								

(Please specify each budget line involved, adding the appropriate number of rows to the table if there is an effect on more than one budget line.)

3. BUDGET CHARACTERISTICS

Type of expenditure		New	EFTA contribution	Contributions from applicant countries	Heading in financial perspective
Non-comp	Diff	YES	NO	NO	No [7]

4. LEGAL BASIS

Commission proposal of ... for a Council Regulation establishing an instrument of financial support for encouraging the economic development of the Turkish Cypriot community (COM...)

5. DESCRIPTION AND GROUNDS

5.1. Need for Community intervention

5.1.1. Objectives pursued

Financial support aiming at facilitating the reunification of Cyprus by encouraging the social and economic development of the northern part with particular emphasis on the economic integration, on bringing closer the two communities, and on alignment with and preparation for the *acquis communautaire*.

5.1.2. Measures taken in connection with ex ante evaluation

(a) Not applicable.

(b) The lesson learned for the action envisaged is the one deriving from the accession aid delivered to the ten new Member States. In addition, all projects and all programmes will be ex-ante evaluated according to the established practice and in compliance with the criteria of sound financial management.

5.1.3. Measures taken following ex post evaluation

Not applicable, although some feedback from the experience gathered from the pre-accession programmes will be used.

5.2. Action envisaged and budget intervention arrangements

Appropriations will be committed from 2004 to 2006. The implementation of the assistance will take place over a period from 2004 through 2009. The financial assistance will focus on large infrastructure projects such as sewerage treatment, power plants, renovation and development of transport infrastructure projects including to develop links between the Cypriot communities, as well as social and economic development, such as SME support and reduction of the economic disparities. In the northern part, during the last 30 years, no major infrastructure investments have been undertaken.

As regards alignment with and preparation for the *acquis*, TAIEX will be the main implementing instrument. Part of the credits will be used for this purpose.

Priority will be given in particular to the following objectives :

- the promotion of social and economic development, in particular concerning rural development, human resources development and regional development,
- the development and restructuring of infrastructure, in particular in the areas of energy, environment (including water supply), telecommunications and transport (including projects to develop links between the Cypriot communities),
- reconciliation and confidence building measures, including support to civil society,
- improved understanding of the European Union's political and legal order,
- promotion of youth exchange and scholarships,
- progressive alignment with the *acquis communautaire* and preparation for implementation of the *acquis*.

The assistance to facilitate the reunification of Cyprus by encouraging the economic and social development of the Turkish Cypriot community will focus on :

Investments in the field of infrastructure, transport and environment projects such as waste disposal, sewerage and improvement of the water supply, water quality and the distribution system. Rural development as well as measures concerning SME's will be a further major project for economic development. In the field of social policy, labour market policies, vocational training and treatment of illegal immigrant workers will be developed with the social partners.

The projects will be identified as regards their objectives, costs, duration and sustainability via a series of feasibility studies.

In the field of reconciliation and confidence building measures, bi-communal projects e.g. such as those included in the Nicosia Masterplan will be proposed. Non-governmental organisations could also benefit from the assistance with a view to supporting initiatives and common projects of the two communities.

For the alignment with and preparation for the *acquis communautaire*, technical support measures will play an important role.

The € 259 million package was originally earmarked under headings 1, 2 and 3 but only in case of a political settlement in accordance with the table 1b of the revised financial perspective⁸. However, in the absence of a settlement, no existing heading of the Financial Perspective precisely covers the intended expenditure directed towards areas of a member state where the government does not exercise effective control and where the application of the *acquis* is suspended. The package is now aiming at facilitating the reunification of Cyprus

⁸ Decision 2003/429/EC of the European Parliament and of the Council of 19 May 2003.

by encouraging the economic development with particular emphasis on the economic integration of the island, and by improving contacts between the two communities and with the EU. Besides reconciliation and confidence building measures, and because of the isolation of this community these last years, the activities will have a strong focus on helping with Community acquis approximation, especially as regards investments to comply with European norms, inter alia, in the environmental and transport areas as described above. Therefore, most of the activities will be similar to pre-accession activities financed under Heading 7 which appears as the most suitable heading of the financial perspective to host this particular assistance.

5.3. Methods of implementation

The overall responsibility for dealing with the issues concerning the Turkish-Cypriot community, including programming and coordination of the assistance will be entrusted to a core team in DG Enlargement in Brussels. The implementation of the aid will be organised through an aid delivery team at headquarters and on the ground in charge of project identification, tendering, contracting, implementation, monitoring, payments, evaluation, auditing and through a presence in the field through an office.

The overall impact on resources will amount to 7 permanent officials and 28 external staff.

The Commission is envisaging the possibility to use an agency, more precisely the European Agency for Reconstruction, as this Agency could be the most efficient way for implementing the part of the package related to large infrastructure projects. The pool of expertise readily available could be rapidly made operational on the ground. However, this option, together with other possibilities, needs to be further analyzed and the Commission will decide later. It needs to be noted that should the Commission propose to extend the geographical coverage of the Agency, the proposal would still be consistent with the conclusions of the evaluation recently published along with the proposal to limit its duration to end 2006. Since this package, like the CARDS Regulation, is programmed up to end-2006, the mandate of the Agency would still be consistent with the mandate under this Regulation.

In terms of budgetary consequences, under the Agency option, the team of 25 external staff and 2 permanent officials in charge of the aid delivery would no longer be necessary. The budget of the agency will be adapted and amended to take into account the extension of its mandate.

6. FINANCIAL IMPACT

6.1. Total financial impact on Part B - (over the entire programming period)

(The method of calculating the total amounts set out in the table below must be explained by the breakdown in Table 6.2.)

6.1.1. *Financial intervention*

Commitments (in € million to three decimal places)

Breakdown	[Year n]	[n+1]	[n+2]	[n+3]	[n+4]	[n+5 and subs. Years]	Total
Promotion of economic and social development	2	40	48				90
Restructuring energy, transport and environment	1.5	35.5	41				78
Rural development, agricultural measures and water supply	.75	16.25	18				35
Reconciliation and confidence building measures, including support to civil society	.5	9.5	15.25				25.25
Harmonisation with the acquis	.34	4.66	5				10
Information on EU, including scholarship and promotion of youth exchange	.25	1.75	3				5
Other – cost of implementation etc.	.5	2.70	5				8.2
TOTAL	5.84	110.36	135.25				251.45

6.1.2. *Technical and administrative assistance, support expenditure and IT expenditure (commitment appropriations)*

	[Year n]	[n+1]	[n+2]	[n+3]	[n+4]	[n+5 and subs. years]	Total
1) Technical and administrative assistance							
a) Technical assistance offices							
b) Other technical and administrative assistance: - intra muros: - extra muros: <i>of which for construction and maintenance of computerised management systems</i>		3,000,000	3,000,000				6,000,000
Subtotal 1		3,000,000	3,000,000				6,000,000

2) Support expenditure							
a) Studies	50,000	150,000	175,000				375,000
b) Meetings of experts	50,000	150,000	175,000				375,000
c) Information and publications	60,000	340,000	400,000				800,000
Subtotal 2	160,000	640,000	750,000				1,550,000
TOTAL	160,000	3,640,000	3,750,000				7,550,000

6.2. Calculation of costs by measure envisaged in Part B (over the entire programming period)⁹

(Where there is more than one action, give sufficient detail of the specific measures to be taken for each one to allow the volume and costs of the outputs to be estimated.)

Commitments (in € million to three decimal places)

Breakdown	Type of outputs (projects, files)	Number of outputs (total for years 1...n)	Average unit cost	Total cost (total for years 1...n)
	1	2	3	4=(2X3)
<u>Action 1</u>				
- Measure 1				
- Measure 2				
<u>Action 2</u>				
- Measure 1				
- Measure 2				
- Measure 3				
etc.				
TOTAL COST				

If necessary explain the method of calculation

⁹ For further information, see separate explanatory note.

7. IMPACT ON STAFF AND ADMINISTRATIVE EXPENDITURE

7.1. Impact on human resources

Types of post		Staff to be assigned to management of the action using existing and/or additional resources		Total	Description of tasks deriving from the action
		Number of permanent posts	Number of temporary posts		
Officials or temporary staff	A	5		5	<i>If necessary, a fuller description of the tasks may be annexed.</i>
	B	2		2	
	C				
Other human resources			28	28	
Total		7		35	

Les besoins en ressources humaines et administratives seront couverts à l'intérieur de la dotation allouée à la DG gestionnaire dans le cadre de la procédure d'allocation annuelle.

7.2. Overall financial impact of human resources

Type of human resources	Amount (€)	Method of calculation *
Officials (22 01 01)	756,000	7 * 108,000 €/pers/year
Temporary staff (22 01 04 07)	2,250,000	28 * 80,357 €/pers/year
Other human resources (specify budget line)		
Total	3,006,000	

The amounts are total expenditure for twelve months.

The new administrative support item 22 01 04 07 will be accompanied as from 2005 by the following budgetary comment:

expenditure on temporary support staff (auxiliaries, detached national experts, staff from employment agencies) at headquarters limited to € 3.000.000 corresponding to an estimated 28 men/years. This estimate is based on a provisional annual unit cost per man-year, of which 75% is accounted for by remuneration for the staff concerned and 25% by the additional cost of training, meetings, missions, IT, telecommunications and eventual rent of premises on the ground. This new sub-ceiling for a limited number of staff at headquarters is proposed for accompanying the management of files at headquarters as the specific political situation of the areas of northern Cyprus does not allow for the opening of a delegation. It has, by definition, a transitory and temporary nature strictly linked to the direct management of the implementation of this new programme.

7.3. Other administrative expenditure deriving from the action

Budget line (number and heading)	Amount €	Method of calculation
Overall allocation (Title A7)		
A0701 – Missions	50,000	
A07030 – Meetings	5,000	
A07031 – Compulsory committees ¹	10,000	
A07032 – Non-compulsory committees ¹		
A07040 – Conferences	6,000	
A0705 – Studies and consultations		
Other expenditure (specify)		
Information systems (A-5001/A-4300)		
Other expenditure - Part A (specify)		
Total	71,000	

The amounts are total expenditure for twelve months.

¹ Specify the type of committee and the group to which it belongs.

I.	Annual total (7.2 + 7.3)	3,077,000 €
II.	Duration of action	2 years (2005-2006)
III.	Total cost of action (I x II)	6,154,000 €

8. FOLLOW-UP AND EVALUATION

8.1. Follow-up arrangements

(Adequate follow-up information must be collected, from the start of each action, on the inputs, outputs and results of the intervention. In practice this means (i) identifying the indicators for inputs, outputs and results and (ii) putting in place methods for the collection of data).

- Indicateurs d’output (mesure des activités déployées)
 - Le nombre et la diversité des infrastructures, des secteurs économiques, des administrations et des citoyens concernés par les projets
- Indicateurs d’impact selon les objectifs poursuivis
 - L’impact sur l’évolution du revenu per capita
 - L’impact sur les infrastructures et notamment leur modernisation et leur conformité avec les normes de l’Union européenne
 - La diminution des disparités économiques régionales
 - L’amélioration de la gestion des administrations
 - L’accès à de nouvelles technologies

- Le transfert de savoir-faire
- L'impact sur l'agriculture
- L'impact sur la création d'emplois

8.2. Arrangements and schedule for the planned evaluation

Les projets seront contrôlés et évalués périodiquement par les organes chargés de leur exécution, par les services de la Commission et par des experts indépendants.

L'achèvement de l'action donnera lieu à un rapport d'évaluation sur son contenu, le coût-bénéfice, le suivi à apporter et en particulier sur la réalisation des objectifs.

9. ANTI-FRAUD MEASURES

Des contrôles seront effectués à tous niveaux de la mise en oeuvre des projets (appel d'offres, sélection, élaboration des contrats, prestations des services, paiements) par les services de la Commission ainsi que par la Cour des Comptes. Les vérifications tiennent compte des obligations contractuelles, des principes de gestion financière saine et efficace. Des dispositions de contrôle (remise de rapports, concertation avec la Commission, etc.^o) seront incluses dans tous les accords ou contrats conclus entre la Commission et les bénéficiaires des paiements.