

Country Report Spain

Assessing the Administrative Capacity Needed by the Candidate Countries to Effectively Manage the Structural Funds

Final Report

Client: EC DG REGIO/DG ENLARGEMENT

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1 Facts on Spain

The main goal contained in the Spanish NDP and the CSF for the programming period 2000-2006 could be described as the development of a long term strategy capable to bring forward a convergence process in real income terms of the Spanish territory compared to EU average standards. This main goal will go along with the priority of employment creation through a "sustainable development" and "equal opportunities" model.

As it is well known, in the current programming period 2000-2006, EC funded actions have been reduced to 3 major lines compared to the 7 of the previous period. In this sense, actions taken under Objective 1 are those which aim at fostering the development and structural adjustment of Regions whose development is lagging behind (per capita GDP is less than 75% of the community average) to which the ERDF, ESF, EAGGF (Guidance) and FIFG will contribute.

The aim of Objective 2 being the support to economic and social conversion of areas facing structural difficulties, whether they be industrial areas, areas which depend on service industries, declining rural areas, urban areas in difficulty, or depressed areas dependent on fisheries. The ERDF, ESF and EAGGF (O) contribute to this Objective.

Finally, Objective 3 is geared towards the adaptation and modernisation of educational, training and employment policies and systems, with the sole support of the ESF. Financially this Objective acts outside the regions included in Objective 1.

From this perspective, in Spain the Autonomous Regions included in Objective 1, are the following: Andalusia, Asturias, Canary Islands, Castile and La Mancha, Castile and Leon, Autonomous Region of Valencia, Extremadura, Region of Murcia, Ceuta and Melilla. At the same time Region of Cantabria is in phasing out period, so it will still receive transitory aid proceeding from Objective 1.

Table 1.1 Eligible population Objective 1 Spain

Autonomous Regions	Eligible Population
Andalusia	7,340,052
Asturias	1,076,567
Canary Island	1,716,276
Cantabria(*)	531,156
Castile and La Mancha	1,734,261
Castile and Leon	2,479,118
Valenciana	4,120,729
Extremadura	1,069,420
Region of Murcia	1,149,328
Ceuta	75,241
Melilla	66,263
Total	21,358,411

(*) Transitory Aid.

As far as other objectives are concerned, the following Spanish autonomous regions will receive assistance from Objective 2 and 3: Aragón, Balearic Island, Cataluña, Madrid, Navarra, Basque Country and La Rioja.

Table 1.2 Eligible population Objective 2 and 3 Spain

Autonomous Region	Eligible Population
Aragón	988,370
Balearic Island	281,883
Cataluña	3,973,786
Madrid	1,237,169
Navarra	274,667
Basque Country	1,913,929
La Rioja	138,325
Total	8,808,129

Achieving the main goal of NDP and CSF depicted above, i.e., improving the real convergence in terms of income per capita between Spain and the Community average, is foreseen to be fulfilled through varied strategies and different priorities according to the different Objective 1, 2 and 3 types of intervention.

Therefore, the CSF for regions Objective 1 is based, strategically and financially, on eight basic priorities:

- Improvement of the productive sector competitiveness through its productive, organizing and technological diversification and modernization.
- The knowledge Society boost through the improvement of the technological capacity and the deployment of Information Society.
- To increase the value and qualification of Human Resources
- The development and adjustment of communication infrastructures and energetic supply.
- To take the advantage of the endogenous potential improvement of the regions starting from the local and urban development.
- The environment, natural environment and hydric resources
- Agricultural and rural development
- Fish farming and fish structures development

There are also five priority scopes in relation with Objective 3 regions, which are the following:

- To promote active labour market policies to fight unemployment, particularly of a long-term nature and amongst young people.
- To fight against discrimination in access to the labour market of persons at risk of being excluded.
- To improve vocational training.
- To stimulate productive activity and worker adaptability, as well as scientific and technical research.

- To improve the access and participation of women in the labour market, particularly with respect to their professional careers and reinforcement of their capacity as entrepreneurs.

As far as total EU resources are concerned, tables 2.1. show a breakdown by different Structural Funds allocated to Spain for the period 2000-2006 along with the initial allocation for Community initiatives and the Cohesion Fund.

Table 1.3 Total budget Structural Funds and Cohesion Funds 2000-2006 (in million euros)

Funds	Objective 1	Objective 2	Objective 3	Total
ERDF	25,254	2,521		27,775
ESF	9,229	351	2,318	11,898
EAGGF(O)	5,219			5,219
FIFG	1,784			1,784
Total	41,486	2,872	2,318	46,676

Other Funds	Total
Cohesion Fund	12,090
ERDFCommunity Initiatives	1,090
ESF Community Initiatives	525
EAGGF (O) Community Initiatives	506
Total	14,211

Structural Funds + Cohesion Fund	60,887
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It is important here to underline the crucial role played by different regions in the management of Structural Funds in Spain due the level of decentralisation of Spanish Administrative system. This fact leads also to a decentralisation of Management of Structural Funds. To this respect, table below shows the distribution of Funds allocated to Objective 1 areas managed by Central Government and the Autonomous Regions involved.

Table 1.4 Objective 1 Funds managed by central vs regional governments

	Central government	Autonomous Regions	Total	% autonomous regions
Andalusia	7,660.2	4,291.5	11,951.7	35.91
Asturias	1,243.3	598.4	1,841.7	32.49
Canary islands	1,666.2	1,076.8	2,743.0	39.26
Castile and Leon	2,973.2	1,729.1	4,702.3	36.77
Castile and la Mancha	2,067.6	1,067.3	3,134.9	34.05
Valencia community	2,781.6	1,067.1	4,388.7	36.62
Extremadura	1,926.2	1,169.4	3,095.6	37.78
Glacier	2,933.0	2,474.7	5,407.7	45.76
Murcia	1,148.9	536.2	1,685.1	31.82
Ceuta	73.5	44.1	117.6	37.50
Melilla	80.2	37.4	117.6	31.80
Total objective 1	24,553.9	14,632.0	39,185.9	37.34
Cantabria	111.6	250.4	362.0	69.17
Total CSF	24,665.5	14,882.4	39,547.9	37.63

Does not include performance reserve

As far as the institutional set up for managing SF in Spain is concerned, the situation is as follows. There are two CSF for Objective 1 and 3 and seven SDP for Objective 2. For each CSF there is a Management Authority. Deriving from CSK's for Objectives 1 and 3, 30 Operational Programmes and seven Single Programming documents have been approved. A detailed relation of them is shown in the following table.

Table 1.5 Operational programmes & SPDs 2000-2006 Spain

Title Operational programme	Type	Objective
Competitiveness improvement and the productive framework development	Multiregional OP	Objective 1
Local	Multiregional OP	Objective 1
Erd-f-esf of research, development and innovation	Multiregional OP	Objective 1
Information society	Multiregional OP	Objective 1
Fifg	Multiregional OP	Objective 1
Agriculture productive systems and structures improvement	Multiregional OP	Objective 1
For development of the employment	Multiregional OP	Objective 1 and 3
For the vocational training system	Multiregional OP	Objective 1 and 3
For the management initiative and continuous training	Multiregional OP	Objective 1 and 3
For the fight against discrimination	Multiregional OP	Objective 1 and 3
ERDF-ESF-EAGGF (O)-FIFG technical assistance	Multiregional OP	Objective 1 and 3
Cantabria	Regional OP	Objective 1
Andalusia	Regional OP	Objective 1
Asturias	Regional OP	Objective 1
Canary island	Regional OP	Objective 1
Castile and la mancha	Regional OP	Objective 1
Castile and leon	Regional OP	Objective 1
Ceuta	Regional OP	Objective 1
Valencian community	Regional OP	Objective 1
Extremadura	Regional OP	Objective 1
Galicia	Regional OP	Objective 1
Melilla	Regional OP	Objective 1
Murcia	Regional OP	Objective 1
Aragon	Regional OP	Objective 3
Baleares	Regional OP	Objective 3
Cataluña	Regional OP	Objective 3
Community of Madrid	Regional OP	Objective 3
Navarra	Regional OP	Objective 3
Basque country	Regional OP	Objective 3
La rioja	Regional OP	Objective 3
Aragon	SPD	Objective 2
Baleares	SPD	Objective 2
Cataluña	SPD	Objective 2
Community of Madrid	SPD	Objective 2
Navarra	SPD	Objective 2
Basque country	SPD	Objective 2
La rioja	SPD	Objective 2

From the table it can be seen that seven SPD and 19 Operational Programme are of a regional nature while only 11 Operational Programmes are sectoral or multiregional ones, showing again the level of decentralisation of the administrative structure in Spain, along with the volume of funds and the population affected in Spain by the interventions of the Structural Funds.

Nevertheless, several changes have been introduced in the present programming period compared to the situation in the previous one, in terms of the administrative structures dealing with different forms of intervention of the structural funds. The main rationale of these changes being the improvement of efficiency that will come out from an increased coordination on the management of the Structural Funds, the trend followed by the Spanish government in this programming period has been that of integration.

Integration has been most significant with respect of the administrative structures acting as Managing Authorities for different Operational Programmes, Single Programming Documents or even CSF. So, whilst in the 1994-1999 programming period there was a different department of a different Ministry for each structural fund operating in Spain, for the current programming period, most of the responsibilities concerning actions developed in Objective 1 are concentrated in the Ministry of Treasury and Finance, department which is also responsible for the Objective 2 regions. The only exceptions to this fact being, as far as Managing Authorities are concerned, the Objective 3 regions for which is responsible the Ministry of Labour and Social Affairs and two Multiregional Operational Programme funded by EAGGF and FIG, for which the Ministry of Agriculture, Fisheries and Food is Managing Authority.

Integrated Operational Programmes, i.e. OP funded by more than one Structural Fund, is also a novelty of the current programming period as in the previous one Operational Programme were designed for every particular Structural Fund. Particularly, this has been the case for all Objective 1 regions for which a sole Integrated Operational Programme has been established, even though all of them include actions funded by ERDF, ESF and EAGGF. Consequently, in these 11 regions the number of Operational programmes has been reduced to one third in the current period.

The main consequence from this approach that not only reduce the number of Operational Programmes but also concentrate the number of bodies dealing with them, will be found on the improvement of coordinating functions as well as on having a better and clearer understanding of the situation, evolution and performance of each form of intervention.

Regarding to coordination of activities cofinanced by Structural Funds in Spain it is important to point out that this task must be seen from three different angles, i.e. Interministerial Coordination (Done at a central level by the Managing Authorities of the CSFs); Coordination between Central and Regional Governments (Done by de MA's of the Central Government and the Intermediate Bodies of the Autonomous Regions) and Coordination of implementing Departments at a regional level (Done by the Intermediate Bodies of the Regional Governments).

Due to this complex administrative framework, the amount of funds and Operational Programmes as well as the fact that the whole of Spain and its total population are eligible for the actions of Structural Funds, this report will try to present complete informations where possible but trying to concentrate in actions developed under Objective 1 forms of Intervention, as well as presenting data from two pilot

Autonomous regions that could be extrapolated to the whole of the Regional Programmes.

On the contrary, it is necessary to remark that all the functioning system presented in this report concerning the different task to be fulfilled in the implementing of Structural Funds in Spain, ranging from Management to financial Control, refer to those Operational Programmes which present a more complete involvement of different actors, i.e. Integrated Operational Programmes whose management is shared by the Central and the Regional Governments. When it comes to Multiregional Operational Programmes, managed solely by the MA of the Central Government, the only difference being the absence of Intermediate Bodies from the Regions and the direct relationship between MA and Implementing Departments.

Finally it is important to stress that the activities cofinanced by The Cohesion Fund are perfectly coordinated with those cofinanced by the Structural Funds, for Cohesion Fund is also managed by the Ministry of Treasury through the General Department of EU Funds and Territorial Financing.

Table 1.2 Total budget 1994-1999 and disbursement/expenditure

	Total public and private costs	EU funding	Disbursement %
Total programme	48,904.75	26,300.00	95,88

(Percentage disbursement data related to December 2000)

2 Management

2.1 Design

2.1.1 Structures

As a result of the Community Support Frameworks, one for Objective 1 and another one for Objective 3, along with the Operational Programmes and Single Programming Documents for Objective 2 approved in Spain, a total of 39 management authorities have been established for the current programming period. As it is shown in table 3.1 below, two of them are in charge of the 2 CSF's, 11 are dedicated to the management of the Multi regional OP's, 12 manage the Regional OP's under objective 1, 7 manage the Regional OP's under Objective 3, and finally 7 are dedicated to the management of the SPDs.

It is necessary to point out that even if there are two CSF MAs, one for Objective 1 and another one for Objective 3, all regions eligible under Objective 1 have designed Integrated Operational Programmes. Therefore, the MA for Objective 1 CSF carried the responsibilities for all the actions within Objective 1 as well as those Objective 3 type of actions in the mentioned regions. At the same time, the MA for Objective 3 CSF carries the responsibilities for the rest of Objective 3 type of actions in regions not eligible for Objective 1.

For the period 2000-2006 the Spanish State has appointed the General Department of EU Funds and Territorial Financing belonging to the Treasury Ministry as Management Authority of the Community Support Framework for Objective 1, which will be responsible for the efficient and regulated management and execution of said CSF. On the other hand, the Management Authority appointed for the Community Support Framework designed for Objective 3 is the Ministry of Labour and Social Affairs, through the Administrative Unit of European Social Fund.

In this sense, the MAs must assure the coordination for the application of the CSF and for this purpose the MAs have established the necessary devices that allow them to verify that all the actions presented to be cofinanced comply with EU and national regulations, as well as all the appropriate mechanisms to assure the suitable complementarity of the actions carried out by the different implementing bodies. At the same time the MAs have established a monitoring, evaluation and control system that cover the whole actions included in the CSF.

Even if they are the final responsible for the interventions included in the CSFs, they also share these responsibilities in regional OPs with the intermediate bodies of the Autonomous Regions with which they also share all the tasks mentioned before, in order to allow the effective participation of the regions in the performance of the duties attributed to the MA.

Likewise, the Management Authorities of the OP and SPD forms of intervention in Spain have set up their operations in such a way as to carry out their functions within a framework of co-operation and co-responsibility with the Administrations of the Autonomous Communities, this allowing them to participate in the fulfilling of the functions attributed to the Management Authorities.

This distribution of responsibilities is based on the Spanish administrative structure and the fact that Autonomous Communities have acquired competencies in many fields and manage an important part of the Spanish Budget.

It is necessary to point out that even the MA has delegated part of its tasks and functions like preliminary monitoring and evaluations, notification of deadlines, etc, (see graphs of SF stages) due to the complexity and large amount of SF forms of interventions that would require an extensive staff and in order to speed up the exchange of information between them and the IDs, as well as to have a higher amount of staff in charge of the duties, the final decision is always made by the MA. That means, the IBs act in a cooperation and collaboration terms helping the MA in its tasks but never taking the place of it.

Table 2.1 Organisations units, dedicated as Management Authority & Intermediate Body

Organisation	Unit	Function
Treasury Ministry	General Department of EU Funds and Territorial Financing	MA CSF Objective 1 Regions
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF (UAFSE)	MA CSF Objective 3 Regions
Treasury Ministry	General Department of EU Funds and Territorial Financing	MA OP for the Competitiveness Improvement and the Productive Framework Development
Treasury Ministry	General Department of EU Funds and Territorial Financing	MA Local OP
Treasury Ministry	General Department of EU Funds and Territorial Financing	MA OP ERDF-ESF of Research, Development and Innovation
Treasury Ministry	General Department of EU Funds and Territorial Financing	MA Information Society OP.
Treasury Ministry	General Department of EU Funds and Territorial Financing	MA OP Multifund programme ERDF-ESF-EAGGF(O)-FIFG of Technical Assistance
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF (UAFSE)	MA OP for the Development of the Employment
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF (UAFSE)	MA OP for the Vocational Training System
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF(UAFSE)	MA OP for the Management Initiative and Continuous Training
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF (UAFSE)	MA OP for the fighting against Discrimination
Ministry of Agriculture, Fishing and Food	Structures and Fishing Markets Unit	MA Multiregional Operational Programme of FIFG
Ministry of Agriculture, Fishing and Food	Rural Development General Unit	MA OP of Agricultural Productive Systems and Structures Improvement
Andalusia – Treasury and Economy Regional Ministry	Regional Department of EU Funds	IB IOP of Andalusia
Asturias – Budget, Economy and Programming regional Ministry	Regional Department of Treasury	IB IOP of Asturias

Canary Islands - Treasury and Economy Regional Ministry	Regional Department of Planning, Budget and Public Expenditure	IB IOP of Canary Islands
Cantabria – Economy Regional Ministry	Regional Department of Economy and Treasury	IB OP of Cantabria
Castile and León - Treasury and Economy Regional Ministry	Regional Department of Budget and EU Funds	IB OP of Castile and León
Castile-La Mancha - Economy and Budget Regional Ministry	Regional Department of Economy and Treasury	IB OP of Castile and La Mancha
Extremadura - Economy, Industry and Trade Regional Ministry	Regional Department of Revenue	IB OP of Extremadura
Galicia – Treasury and Economy Regional Ministry	Regional Department of Economic Planning and EU Funds	IB OP of Galicia
Murcia – Treasury and Economy Regional Ministry	Regional Department of Economy and Programming	IB OP of Region of Murcia
Valencia – Treasury and Economy Regional Ministry	Regional Department of Economy	IB OP of Valencian Community
Ceuta – Economy and Employment Regional Ministry	Regional Department of Economy and Employment	IB OP of Ceuta
Melilla – Economic Area and Auditing Regional Ministry	Regional Department of Economy, Treasury and Wealth.	IB OP of Melilla
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Aragón-Economic Regional Ministry	Regional Department of Economy, Treasury and employment	IB OP Aragón
Baleares- Training Regional Ministry	Regional Department of Employment and Social Wellbeing	IB OP Baleares
Cataluña – Job Regional Ministry	Regional Department of Employment	IB OP Cataluña
La Rioja – Treasury and economic Promotion Regional Ministry	Regional Development Agency (ADER)	IB OP La Rioja
Community of Madrid – European Affairs and State Cooperation Regional Ministry	Regional Department of _Treasury and Presidency	IB OP Community of Madrid
Navarra – Foreign Action Service Regional Ministry	Regional Department of Economy and Treasury	IB OP Navarra
Basque Country – Employment and Training Regional Ministry	Regional Department of Justice, Employment and Social Security	IB OP Basque Country
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Aragón-Economic Regional Ministry	Regional Department of economy, Treasury and employment	IB SPD Aragón
Baleares- Training Regional Ministry	Regional Department of employment and Social Wellbeing	IB SPD Baleares
Cataluña – Job Regional Ministry	Regional Department of Employment	IB SPD Cataluña
La Rioja – Treasury and economic Promotion Regional Ministry	Regional Development Agency (ADER)	IB SPD La Rioja
Community of Madrid – European Affairs and State Cooperation Regional Ministry	Regional Department of _Treasury and Presidency	IB SPD Community of Madrid
Navarra – Foreign Action Service Regional Ministry	Regional Department of Economy and Treasury	IB SPD Navarra
Basque Country - Employment and Training Regional Ministry	Regional Department of Justice, Employment and Social Security	IB SPD Basque Country

The process of designating Management Authority for the Structural Funds interventions in Spain has been carried out starting with the type of fund which is to be managed. Thus, an agreement was reached at a national level by means of which, forms of intervention cofinanced by a single fund will be managed by the Administrative Unit which will manage the said fund and forms of intervention cofinanced by two or more funds will be managed by those administrative units with dominant lines of action in economic terms.

As Management Authority for the CSF Objective 1 along with the Regional Integrated Operational Programmes and the Single Programming Documents of Objective 2

Regions, as it has been said, the General Directorate of EU Funds and Territorial Financing has been appointed for the period 2000-2006. This General Department - which is composed of three different departments: ERDF Management Department, SF Programming and Coordination Department, and Cohesion Fund Department. - is made up of a total of 61 people: 1 Managing Director, 3 Deputy Managing Director, 36 experts and 21 administrative staff.

When compared with the previous programming period, no significant changes seem to have taken place in the composition of the staff team. The qualifications of the personnel are varied, although consisting predominantly of lawyers and economists. It is important to point out that for the best development of the MA functions, the qualification of the personnel involved in this kind of duties must have an extensive level of knowledge in relation with the European Funds economic, financial and management procedures, as well as with all the aspect regarding the Commission requirements.

On the other hand, the Managing Authority which has been set up for Community Support Framework Objective 3, is the Ministry of Labour and Social Affairs through the Administrative Unit of European Social Funds (UAFSE). Its main functions are to check that the criteria of eligibility and complementarity of procedures are adhered to, as well as to arbitrate a system of monitoring and evaluation of the auditing methods, with the purpose of covering all the activities of the European Social Fund (ESF).

The UAFSE is made up of a team of around 75 civil servants, and this team consists of a Deputy Managing Director, Assistant Deputy Director of Management, Assistant Deputy Director of Payments and Supervision, Head of Payments, 45 experts, 3 data processor and 23 administrative staff. The support structure is diverse in nature, with a predominance of lawyers and economists.

The increase in the size of the team over the last few years is notable, due, on the one hand, to the increase in monitoring and control that is being carried out in the audits that are co-financed with Structural Funds, and on the other hand, as a consequence of the particular features of the projects contemplated by the ESF (which are great in number and small in size) meaning it has increased from 5 people in 1986 to 75 in 2001.

The agreement mentioned above also works with respect to the Multiregional OPs where those with activities pertaining to, or dominated by, ERDF or ESF have as management authorities the aforementioned General Department of EU Funds and Territorial Finance and Administrative Unit of European Social Funds (UAFSE). Finally, the Structures and Fisheries Markets Unit belonging to the Ministry of Agriculture, Fisheries and Food is the Managing Authority for the Multiregional FIFG Operational Programme.

Again, and due to the said national agreement those forms of intervention which have a major participation of the EAGGF(O) have the Rural Development General Unit as their managing authority, which belongs to the Ministry of Agriculture, Fisheries and

Food. In turn, this General Unit is made up of three different areas (the Area of Management and Payments of the OP, the Area of Evaluation and Control, and the Area of Management and Finance of Community Initiatives).

The administrative structure of the Rural Development General Unit consists of 19 people, of whom 6 are civil servants (1 with a higher degree, 2 with general degrees and 3 administrative) belonging to the Area of Management and Finance under the equal charge of a Deputy Director and Associate Deputy Director. The team is made up of economists, lawyers, agronomist engineers and administrative staff.

With respect to community initiatives, The General Department of EU Funds and Territorial Financing manage two of the Community Initiatives, URBAN and INTERREG III, developing all the duties regarding the selection of the projects presented by the regions, and the coordination activities in relation with the monitoring and control mechanisms. UAFSE will be management authority for EQUAL and the LEADER + initiative will be managed by the Rural Development General Unit .

As far as Cohesion Fund is concerned, it is important to repeat that its coordination with the activities cofinanced by the Structural Funds is total as its management is assigned to the same General Directorate of EU Funds and Territorial Financing belonging to the Ministry of Treasury and Finance, the department in charge of it within the General Directorate being called Deputy General Direction for the Cohesion Fund.

This body is responsible for the mediation between the Commission and the Autonomous Regions' intermediate bodies and implementing departments, being also in charge of presenting the projects to the Commission as well as coordinating all the different tasks involved in the Cohesion Fund management ranging from payments to reporting, monitoring or evaluating.

2.1.2 Human resources

In conclusion to the aforementioned, and in relation to the number of human resources working in the units defined as Management Authorities, a summary can be seen in table 3.2. On the other hand, and as far the composition or nature of the team in general terms is concerned it could be said that even if it is rather diverse, most of the Management Units are made up predominantly of lawyers and economists.

Table 2.2 Organisations units and human resources, dedicated as MA and IB

Organisation	Unit	Function	Total in unit	Of which SF managing	Educational background
Treasury Ministry	General Department of EU Funds and Territorial Financing	MA CSF Objective 1 Regions	61	5	Economist, lawyers and support staff.

Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	MA CSF Objective 2 Regions	75	5	Economists, lawyers and support staff
Treasury Ministry	General Department of EU Funds and Territorial Financing	MA OP for the Competitiveness Improvement and the Productive Framework Development MA Local OP MA OP ERDF-ESF of Research, Development and Innovation MA Information Society OP MA OP Multifund programme ERDF-ESF-EAGGF(O)-FIG of Technical Assistance	61	21	Economist, Lawyers and support staff
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	MA OP for the Develop of the Employment MA OP for the Vocational Training System MA OP for the Management Initiative and Continuous Training MA OP for the fighting against Discrimination	75	26	Economists, lawyers and support staff
Ministry of Agriculture, Fishing and Food Department	Structures and Fishing Markets Unit	MA Multiregional Operational Programme of FIG	14	7	Economist, lawyers, agronomist engineers, and support staff
Ministry of Agriculture, Fishing and Food Department	Rural Development General Unit	MA OP of Agricultural Productive Systems and Structures Improvement in Spanish Regions Under Objective 1.	19	9	Economist, lawyers, agronomist engineers, and support staff
Murcia - Treasury and Economy Regional Ministry	Regional Department of Economy and Programming	IB OP of Region of Murcia	7	3	Economist, Lawyers and Support staff

Valencia - Treasury and Economy Regional Ministry	Regional Department of Economy	IB OP of Valencian Community	25	15	Economist, Lawyers and Support Staff
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2.1.3 Systems and tools

The Management Authority ensures the co-ordination of the actions cofinanced by Structural Fund and put in place the necessary mechanisms, that allow verification of all the activities presented for co-financing fulfil the applicable national and community standards, along with the convenient mechanisms which allow the guarantee of adequate complementarity of procedures of the different executive bodies taking part in the activities. In this way a system of evaluation and monitoring which covers all the activities co-financed by the structural funds has been established.

Such mechanisms and systems are based on a framework of co-responsibility with the General State Administration Units which are responsible for the administration of Structural Funds, with the territorial Administrations and the Intermediate bodies taking part in the Programmes. In this way, and taking into consideration the need for continual dialogue and understanding between different administrative bodies depending on Central and Regional Governments, Monitoring Committees have been established and meet at least twice a year. At the same time, Managing Authorities have also developed specific computer application for information exchange (Fondos 2000, S.S.U. and IFOP 2000) which are detailed in the following sections.

2.2 Functioning

Table 2.3 Tasks of Management Authorities

Tasks	MA CSF	MA SOP	MA ROP
a) setting up a system to gather reliable information	X	X	X
b) adjustment and implementation of programme complement			
c) draw up and submit annual implementation report			
d) organise the mid-term evaluation	X	X	X
e) ensure maintenance of separate accounting system or adequate accounting code	X	X	X
f) ensuring the correctness of operations financed under the assistance	X	X	X
g) ensuring compliance with Community policies	X	X	X
h) ensuring compliance with the obligations concerning information and publicity	X	X	X

The Management Authorities of the Structural Funds ERDF, ESF and FIFG have established three different accounting systems (Fondos 2000, S.S.U. and IFOP 2000) for information gathering in relation to the different OP, which ensures that the systems remain separate and the accounting processes are perfectly identified. In these

computerised systems the necessary information for the management of the said execution is thoroughly identified and duly coded.

The Management Authorities do not draw up the annual implementation reports which are basically written by the IB starting from the information provided by the ID, but they receive the reports, the monitoring and evaluate the suitability of their content in relation with the SF documents and EU policies and they are the body responsible of sending the reports to the Commission.

On a six-monthly basis the MA, with sufficient notice and through the intermediate bodies, communicate to the need to send certifications of expenditure so that they can be given assistance in time and in the correct form. The same is true of the annual performance reports which are produced each year by the intermediate bodies along with the implementing departments.

It is important to highlight that, even though the MA is responsible for the organisation and control of the mid-term evaluations of the different forms of intervention, these intermediary evaluations will be subcontracted in all cases, not only because EU regulations, but also with the aim of ensuring a completely independent appraisal.

The MA is the body responsible of the maintenance of the SF applications, although the implementing departments are the bodies in charge of assuring and maintaining a completely separated accountancy system of the projects they implement, information that is sent to the MA to be recorded in SF applications. The control activities in order to assure that the system is working in the way it has been agreed with the Commission is the General Auditing Department of the State Administration (IGAE).

The Management Authorities of the different CSF and OPs set up different teams which have provided assistance to the rest of the agencies in the development of the various OP and Programme Complements and basically perform their duties in a close cooperation with the regional authorities. In fact, operational models of collaboration between the Central Administration and the Autonomous Communities have been established in order to ensure a continual process of consultation and exchange of information, and assistance to carry out all the audits during the planning period of 2000-2006.

At the same time, the MA, as well as the IB, are developing or trying to develop different manuals of procedure to spread all the different information related to the SF Regulations, in order to show the best practices in SF management and execution, contributing to the correct implementation of the cofinanced operations.

Finally, it could also be said that the majority of Management Authorities are producing or planning to produce a series of informative guides related to the activities to provide information and publicity material on co-financed subsidies and their correct use. But even though the MA monitoring and evaluation of the information and publicity

expenses certifications, the deep control is made by the IGAE as well as if happens with any other kind of expenses and the accountancy system.

3 Programming

3.1 Design

3.1.1 Structures

In Spain the programming process has been carried out according to a pyramid system, such that all of the bodies involved in the management of Structural Funds, Management Authorities, Intermediate Bodies and Implementing Departments have participated in the aforementioned planning process.

Likewise, the economic and social actors participated actively at the time of determining the needs and requirements of the different regions and OP, as well as revising the different drafts of the OPs and Programme Complements, giving several suggestions and elements of improvement that were taken into consideration and in most cases included in the documents. It is also expected of the agents will be informed of the results of the Monitoring Committees as well as the progress made by the different interventions and any other relevant subject discussed in it.

Finally, it is worth noting the fact that all the Spanish Management Authorities have specific departments dedicated to the co-ordination, evaluation and presentation of the specific documents for planning and programming purposes, as it can be seen in table 3.1.

Table 3.1 Organisational units, dedicated to programming

Organisation	Unit	Function
Treasury Ministry	General Department of EU Funds and Territorial Financing-	MA CSF Objective 1
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	MA CSF Objective 3
Treasury Ministry	General Department of EU funds and Territorial Financing	MA OP for the Competitiveness Improvement and the Productive Framework Development
Treasury Ministry	General Department of EU funds and Territorial Financing	MA Local OP
Treasury Ministry	General Department of EU funds and Territorial Financing	MA OP ERDF-ESF of Research, Development and Innovation
Treasury Ministry	General Department of EU funds and Territorial Financing	MA Information Society OP
Treasury Ministry	General Department of EU funds and Territorial Financing	MA OP Multifund programme ERDF-ESF-EAGGF(O)-FIG of Technical Assistance
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	MA OP for the Develop of the employment
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	MA OP for the Vocational Training System
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	MA OP for the management Initiative and Continuous Training
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	MA OP for the fighting against Discrimination
Ministry of Agriculture, Fishing and Food Department	Structures and Fishing Markets Unit	MA Multiregional -operational Programme of FIG

Ministry of Agriculture, Fishing and Food Department	Rural Development General Unit	MA OP of Agricultural Productive Systems and Structures Improvement in Spanish Regions under Objective 1.
Economy Departments of regional Ministries listed in Table 3.1.	Several Regional Departments	IB of Regional OPs
Autonomous Communities Departments and Regional Development Agencies	Several Regional Implementing Departments	Implementation of OP in the different Autonomous Communities
Economic and Social Agents	Several agents	Advising regarding economic and social needs to be covered by Structural Funds

3.1.2 Human resources

The Management Authorities have carried out the latest process of revision and co-ordination of the information which the intermediate bodies have sent from the Autonomous Communities, starting with the information supplied by the implementing bodies. Therefore, as a consequence of the pyramid programming system that has been used in Spain, it is very difficult, not to say impossible, to determine the total number of persons who have been involved in the programming process. The following table indicates only the number of people who have been involved in the programming at the level of Management Authorities and Intermediate Bodies level, given that it is impossible to show all the staff that have participated in the each and every one of the levels, due to the important number of Implementing Departments that have taken part, but even that, it is possible to say that at least 2 or 3 of the personnel of each of these bodies were involved in the programming activities

Table 3.2 Organisational units and human resources, dedicated to programming

Organisation	Unit	Function	Total in unit	Of which SF Programming	Educational background
Treasury Ministry	GD of EU Funds and Territorial Financing-EF Programming and Coordination Department	Coordination of : 1- CSF Objective 1 Programming 2- OP for the Competitiveness Improvement 3- Local OP 4- OP ERDF-ESF of R&D and Innovation 5- Information Society OP 6- OP Multifund Technical Assistance	61	16	Economist, lawyer and support staff

Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	Coordination of: 1- CSF Objective 3 Programming 2- OP Employment 3- OP Vocational Training System 4- OP Management Initiative and Continuous Training 5- OP for the fighting against Discrimination	75	8	Economist, lawyer and support staff
Ministry of Agriculture, Fishing and Food Department	Structures and Fishing Markets Unit	MA Multiregional –operational Programme of FIFG	14	2	Economist, lawyer, agronomist engineer and support staff
Ministry of Agriculture, Fishing and Food Department	Rural Development General Unit	MA OP of Agricultural Productive Systems & Structures Improvement in Spanish Regions Objective 1.	19	4	Economist, lawyer, agronomist engineer and support staff
Murcia - Treasury and Economy Regional Ministry	Regional Department of Economy and Programming	Collaboration and assistance to MA in programming	7	3	Economist, Lawyers and Support staff
Valencia - Treasury and Economy Regional Ministry	Regional Department of Economy	Collaboration and assistance to MA in programming	25	15	Economist, Lawyers and Support Staff

3.1.3 Systems and tools

The Management Authorities, via their planning departments and according to the Commission's guidelines and instructions, have disseminated a large number of informative documents and have produced some model dossiers with the aim of making the production of the different documents easier for the implementing bodies, as well as to provide all the OP and OP Complements of the different regions with a high degree of homogeneity in terms of their contents and structure.

Once these dossiers were completed by the various implementing departments, the intermediate bodies carried out the task of co-ordination and evaluation, which was considered necessary in order to integrate them into the different OP and OP Complements, thus acting as an initial filter to subsequently send them to the Planning Units of the MAs.

On the other hand, there have been various meetings between the Commission and the bodies participating in the planning process, with the aim of negotiating and reaching a consensus on the contents of the aforementioned documents.

3.2 Functioning

Table 3.3 Organisation of programming

	ROP	RPC	SOP	SPC
Part of programming was contracted out to external bodies	X	X	X	X
Editing team was in place within MA	X	X	X	X
Implementing agencies were involved in drafting	X	X	X	X
Implementing agencies commented on draft versions	X	X	X	X
All (social) partners were involved in drafting OP	-	-	-	-
(Social) Partners commented on draft versions	X	X	X	X

As it has been mentioned above, the task of the intermediate bodies as well as of the MAs, via their Programming Units, has been fundamentally one of co-ordination and evaluation of the contents of the programming documents, in order to ascertain if they are appropriate according to the Spanish and Community standards, as well as trying to introduce homogeneity by means of facilitating common schemes to the implementing departments.

The intermediate bodies have been equally responsible for the production and editing of the physical and economic analysis and of the evolution of the regions of the OPs and the distribution – always by consensus – of the measures and projects between the different implementing departments. These implementing departments have been mainly responsible for carrying out the editing of measures, projects and physical and financial monitoring indicators.

The reasoning adopted to establish this type of pyramid style planning comes from two fundamental factors: the experience acquired by the managing authorities in relation to the execution, monitoring, evaluation and other processes connected to the management of the SFs, together with the fact that the implementing bodies are those which are more familiar with the problem of resolving problems and of the best way to do it, making them the best equipped to programme the activities that need to be developed in the period of eligibility.

This process of involvement has reached such a level that the group of implementing bodies has been called to meetings which have taken place with the National Authorities, with the aim of taking part in all the discussions and negotiations held by the Commission, and so participating more actively in the issues related to the

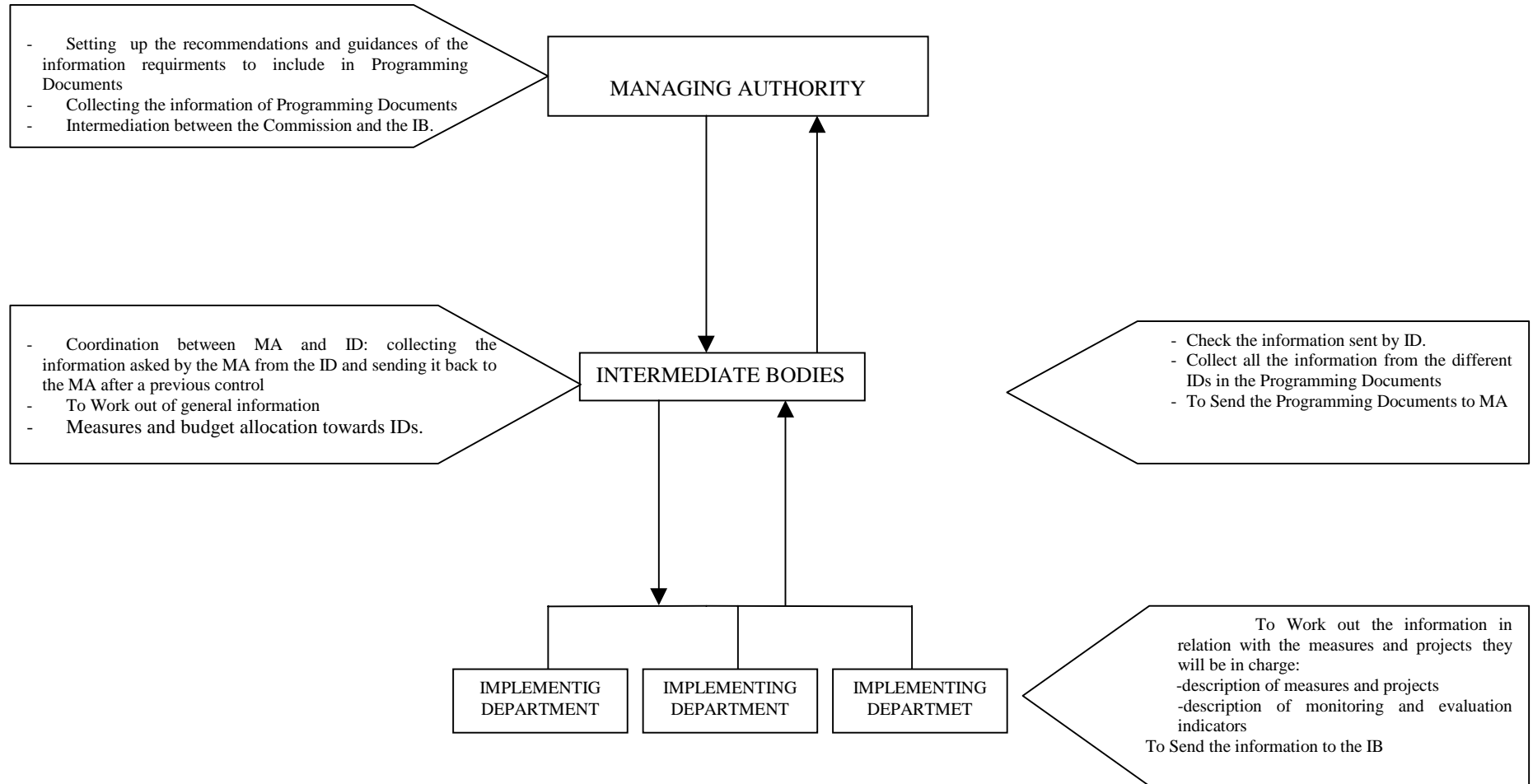
definition, description and quantification of the projects developing foreseen indicators both physical and financial, etc.

Perhaps the part which has given rise to most problems has been the determination and quantification of the indicators, basically due to the necessity to carry out long-term forecasts, the nature of the indicators and their difficulty in terms of quantification and measurement, as well as the fact that at their levels of execution there is the influence of external factors like the development of the economic situation in general, nationally and/or within the community (employment, environment,... etc.). These facts together with the implications that the achievement of the forecast indicators will have in relation with the budget allocated in the performance reserve have implied additional efforts to all the bodies involved in the programming.

The implementation of the Performance Reserve along with the introduction of more detailed Programme Complements on the current period has also effects in relation with the increasing efforts now needed for continuous monitoring and financial controls of the budget execution level.

As a consequence of the dissemination and division of tasks carried out by the Spanish Authorities, subcontracting has been carried out in some of the previous evaluations and economic diagnosis needed to prepare CSF or OPs.

PROGRAMMING



4 Implementation

4.1 Design

4.1.1 Structures

The implementation of 30 Operational Programmes and the 7 SPDs set up in Spain for the period of eligibility 2000-2006 will be developed through a large number of implementing bodies situated in the different assisted regions. This implementing departments are responsible for the different tasks which range from evaluation, selection, and monitoring of co-financed projects to the production of certifications of expenditure and six-monthly and annual performance reports.

Without any doubt, this set of tasks requires an administrative organisation well-structured and of a certain size capable to take on the thorough and serious preparation, implementing and control of the different projects, whilst meeting the established deadlines at all times. That means that management authorities do not carry out the implementing of co-financed projects directly, but rather, apart from providing the information related to EU policy and norms and guides and manuals of procedures, they participate in the implementation process from the point of view of co-ordination, collection of information, monitoring and implementing evaluation.

Due to the large number of OPs approved in Spain for the period 2000-2006 and the large number of implementing bodies involved in every OP, it could be estimated that more than 500 bodies will be implementing SF in Spain during the period. For this reason, it is considered neither necessary nor efficient to list them all. Anyhow, to be taken like a sample, in the next table there is a listing of implementing bodies and departments included in one sectoral programme and two regional programmes.

Table 4.1 Number of implementing bodies per OP

OP	State agency	Implementing department	Regional authority
Local OP		Infrastructure Dpt	Council of El Ejido
		Economy Dpt	
		id	
		id	76 Municipal Councils
		id	7 District Councils
OP of Region of Murcia	Instituto de Fomento Region of Murcia		Regional Ministry of Technology, Industry and Commerce
		Regional Department of Agriculture and Agricultural Industries	Regional Ministry of Agriculture, Water and Environment
		Regional Department of Research and Technological Transfer	Regional Ministry of Agriculture, Water and Environment
		Regional Department of Communications and Information Systems	Treasury and Economy Regional Ministry
		Regional Department of Technologies and Telecommunications	Regional Ministry of Technology, Industry and Commerce
		Regional Department of Water	Regional Ministry of Agriculture, Water and Environment

	Regional Department of Natural Environment	Regional Ministry of Agriculture, Water and Environment
	General Secretary of Regional Ministry of Education and University	Regional Ministry of Education and Universities
	Regional Department of Universities and Research	Regional Ministry of Education and Universities
	Sectorial Secretary of Turism	Regional Ministry of Turism and Culture
	Health Murcian Service	Regional Ministry of Public Health and Consumption
	General Secretary of Regional Ministry of Public Works and Territorial Planning	Regional Ministry of Public Works and Territorial Planning
	Regional Department of Irrigations and Rural Development	Regional Ministry of Agriculture, Water and Environment
	Regional Department of Labour	Regional Ministry of Labour and Social Policy
	Regional Department of Job Training	Regional Ministry of Labour and Social Policy
	Regional Department of Vocational Training and Educational Innovation	Regional Ministry of Education and Universities
	Regional Department of Youth	Regional Ministry of Presidency
	Sectorial Secretary of the Woman and Youth	Regional Ministry of Presidency
	Regional Department of Social Policy	Regional Ministry of Labour and Social Policy
	Regional Department of Health Planning and Arranging	Regional Ministry of Public Health and Consumption
	Regional Department Economy and Programming	Treasury and Economy Regional Ministry
OP of Valencian Community	Valencian Tourism Agency	Regional Ministry of Presidency
	Science and Technology Office	Regional Ministry of Presidency
	Regional Department of Telecommunications and Modernization	Regional Ministry of Presidency
	Regional Department of Economy	Regional Ministry of Economy, Treasury and Employment
SERVEF	Regional Department of Labour and Labour Security	Regional Ministry of Economy, Treasury and Employment
	Regional Department of Public Works	Regional Ministry of Economy, Treasury and Employment
	Regional Department of Transports	Regional Ministry of Public Works, Town Planning and Transports
	Regional Department of Architecture and Housing	Regional Ministry of Public Works, Town Planning and Transports
	Regional Department of Management and General Services	Regional Ministry of Public Works, Town Planning and Transports
CIEGSA		Regional Ministry of Knowledge and Education
	Regional Department of Ordering and Innovative Education and Linguistic Policy	Regional Ministry of Knowledge and Education
	Regional Department of Public Health	Regional Ministry of Knowledge and Education
	Deputy Secretary for the Public Health Resources	Regional Ministry of Public Health
	Deputy Secretary for the Valencian's Health Agency	Regional Ministry of Public Health
	Regional Department of Industry and Energy	Regional Ministry of Industry and Commerce
	Regional Department of Commerce and Consumption	Regional Ministry of Industry and Commerce

Valencia's Trade Fair IVEX		Regional Ministry of Industry and Commerce Regional Ministry of Industry and Commerce
SEPIVA		Regional Ministry of Industry and Commerce
IMPIVA		Regional Ministry of Industry and Commerce
	Regional Department of Agricultural Structures Modernization	Regional Ministry of Agriculture, Fishing and Food
	Regional Department of Agricultural innovation and Livestock Farming	Regional Ministry of Agriculture, Fishing and Food
	Regional Department of Agricultural Relations with EU	Regional Ministry of Agriculture, Fishing and Food
	Regional Department of Fishing, and Agricultural Commercialization	Regional Ministry of Agriculture, Fishing and Food
Agrofood Quality Institute		Regional Ministry of Agriculture, Fishing and Food
	Regional Department of Agricultural Productions	Regional Ministry of Agriculture, Fishing and Food
	Regional Department of Educations and Environmental Quality	Regional Ministry of Environment
	Regional Department of Environmental Planing and management	Regional Ministry of Environment
	Regional Department of Forest Resources	Regional Ministry of Environment
	Regional Department of Social Services	Regional Ministry of Social Wellbeing
	Regional Department of Family, Under Age People and Adoptions	Regional Ministry of Social Wellbeing
	Regional Department of the Woman	Regional Ministry of Social Wellbeing
	Regional Department of Handicapped People	Regional Ministry of Social Wellbeing

4.1.2 Human resources

Due to the Spanish organisational structure at this level made up by a large number of Autonomous Administrative Departments, State Organisations, Development Agencies and other types of entities, most of them composed of a vast range of civil servants and highly-skilled staff with a large amount of experience in the management of Structural Funds, it is impossible to calculate the amount of human resources involvement in the implementation of Structural Funds.

Nevertheless, it is worth noting the significant increase in personnel that the majority of implementing bodies experienced during the 1994-1999 period in comparison with the previous period, a fact which is not doubt inextricably linked with the increase in managed funds during this period, but also with the increasing requirements included in the EU regulations.

On the other hand, it is important to point out that the number of human resources needed to implement projects co-financed by Structural funds depends to a great extent on the lines of action or type of projects that they manage. So, those bodies responsible for the management of activities related to SME's support schemes, vocational training

or agriculture grants have been the ones that needed the highest level of human resources. On the contrary, activities related to infrastructure or investment projects needed a lower level of human resources.

Finally, it is also important to stress that there are some differences in the implementation procedure depending on the type of actions the implementing bodies are developing. Thus, normally those implementing departments in charge of public works tend to subcontract the projects either to public or private companies and only perform the evaluation and control tasks. Actions developed under ESF programmes are also frequently subcontracted wholly or partially, as it is the case for supervision and control functions. On the contrary, implementing departments in charge of subsidies manage the whole activities of their projects by themselves.

Table 4.2 Number of staff, involved in implementing Structural Funds within selected bodies (case ROP Murcia)

Pillar	Organisation	Unit	Function	Total in unit	Of which SF	Edu. background
Economic and social infra.	Regional Ministry of Infrastructures	Department of public works	Draft projects Subcontract works	230	25	Mostly engineers also lawyers, economist, support staff
Business support	Instituto de Fomento Region of Murcia	-Subsidies Departments -European Services Department	-To Process subsidy files -Monitoring and evaluation of the SF execution-	88	31	Economists, lawyers, engineers, computer expert, support staff
Human resources	Regional Ministry of Labour and Social Policy	-Regional Department of Labour Training -ESF Management Unit	-To Process subsidy files -Monitoring and evaluation of the SF execution-	58	50	Economists, lawyers, engineers, computer expert, support staff
Agriculture	Regional Ministry of Agriculture, Water and Environment	-Subsidies Departments -EAFGG and FIG management Units	-To Process subsidy files -Monitoring and evaluation of the SF execution-	37	33	Economists, lawyers, engineers, computer expert, support staff

4.1.3 Systems and tools

Besides from a determined number of civil servant responsible for the evaluation, management and monitoring of the actual projects, the majority of implementing departments also have at their disposal a department or group of people, responsible for the administrative management of the said projects, who identify and record the projects destined for co-financing in a separate account to the rest of the activities that the implementing department is developing.

Also, the bills of expenditure completed by the IDs correspond to a format previously fixed by the MAs where the data necessary for subsequent evaluation and monitoring is collected. The data, which are released from the accounting systems of the IDs, are adapted to the team of certifications of expenditure and transferred to the computer applications designed for the purpose by the MA's.

On the other hand, it is important to point out that the way the IDs allocate money to the final beneficiaries differ depending on the pillar of the request. In this sense, those projects concerning economic and social infrastructure are usually subcontracted to private companies while those in relation with human resources or business support are normally offer to the citizens and companies through public tenders. In both cases entities interested in obtaining funds from SF's head for IDs to get the subsidies or contracts and only in few and particular cases these persons or companies will head for the Intermediate Bodies or Managing Authorities.

4.2 Functioning

Implementation in practice

The Spanish MAs and intermediate bodies assign the measures and projects that belong to an OP to the Implementing Departments depending on the needs of the regions and the kind of work that the different ID normally develop. Therefore, what is really significant in a OP is not the number of projects that an OP contain because it depends on the kind of projects to be developed. In this sense, the OP's based on infrastructure or big projects will contain long less number of projects than those based on subsidies or small projects.

It is necessary to stress that even if the Spanish MAs and IBs assign the general measures and type of projects to be developed, the intermediate departments are the bodies in charge of defining the content of these measures and of providing project pipelines, since these are the bodies which are closer to the final beneficiaries and are supposed to be those which know best the main problems and needs to be solved.

Another important issue to highlight is the fact that in Spain the budget execution was an important and difficult subject to achieve by the MA and the IB, mainly during the first eligible period of EU cofinancing 1986-1988 and 1989-1993. There were different reasons for this problematic situation:

During this time Spanish institutions could hardly find enough projects to finance because there was not enough information about the EU funds available and the actions or projects eligible to be cofinanced, so the potential receiver of funds, most of the time did not ask for them.

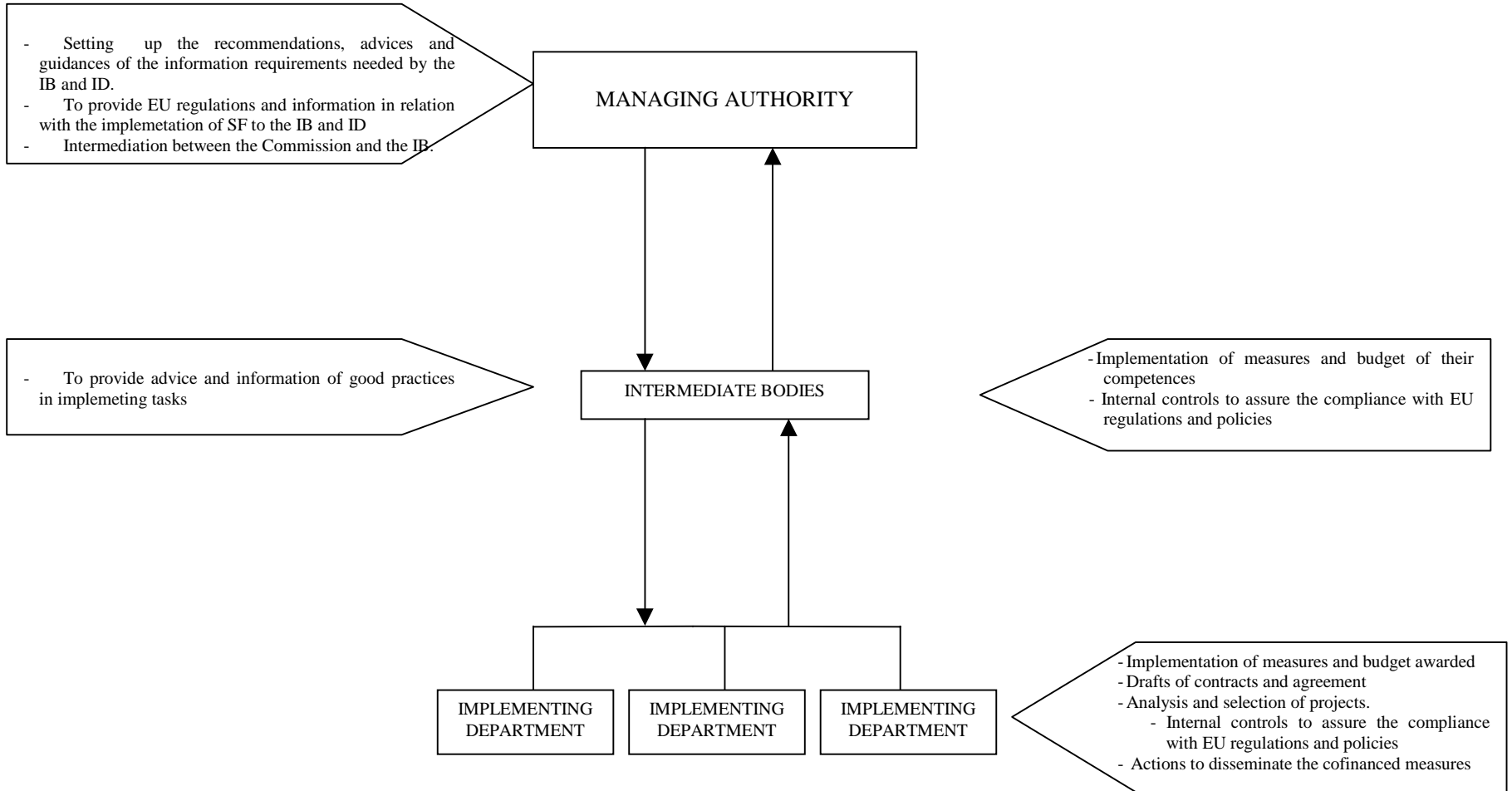
Another problem met by the MA and the IB during this period was the fact that in some situations, even when they had projects, they could not finish them in time, price or form because they did not settle or estimate correctly the project effort, budget or execution.

These problematic situation required a big effort from Spanish authorities during the first period of cofinancing and they were only solved with the passing of the years and the learning process. Nowadays the information campaigns are deeply studied and put them into practice with the maximum dissemination, as well as the projects included in the OPs under SF are designed taking into account all the different aspects that can delay or stop them.

As far as the n+2 rule is concerned the general opinion of the Spanish civil servants interviewed has coincided in the idea that the implementation of this temporal execution requirements will be very positive in order to establish a more controlled and more efficient system, but that at the same time it will imply an increased effort in the monitoring tasks and that these monitoring activities will have to be developed more frequently to control the execution level at any time in order to react in time and form. So the human resources that will be needed to develop and control this new method

projects implementation and payment will be higher than in previous programming periods.

IMPLEMENTATION



5 Monitoring and evaluation

5.1 Design

5.1.1 Structures

In Spain the established system of monitoring projects co-financed with Structural Funds follows the same pyramid structure that has been established for the programming of the SFs: the implementing bodies send the detailed information in established format to the pertinent intermediate bodies, which, after carrying out a series of tests, collate all of the information which is relevant to the OP and send it digitally to the MA.

The procedure has undergone significant changes with respect to the preceding period as for this programming period all the implementing bodies already have a website at their disposal with direct access via password for sending the various certifications to the MA. It is important to remark here that for this period 2000-2006 and due to the fact that the content of the information that it has been necessary to send during this period has increased considerably, allowing for a much greater awareness of the projects which have been co-financed in each year, it has been also necessary to develop some mechanisms and computer applications to help the implementing bodies in their monitoring tasks.

The MAs have at their disposal sections responsible for design, planning and maintenance of the computer applications designated to transmit the co-financed projects. Likewise, the intermediate bodies and the implementing bodies have computer departments whose function is to maintain the applications from the regions.

The process of monitoring is carried out mainly via the Monitoring Committees which are held at least twice a year, unravelling, among others, the functions of co-ordinating the types of auditing, the establishment of monitoring procedures, progress analysis, and the study and approval of modification proposals. Their expertise, composition, level of performance, etc., are perfectly defined in the CSF s, as well as in the various forms of intervention.

The Managing Authorities also draw up every six months economic and financial reports, from the information provided by the ID, explaining the implementing level achieved, its implication in the economic situation and its development as well as some descriptions of the projects cofinanced. The information demanded in these reports has increased to a large extent, due to the more detailed programming exercise and the existence of Programmes Complements, compared with previous programming period, so that the bodies involved in these kind of tasks will have to dedicate more time and/or human resources to achieve the EU information requirements.

Finally, the MA are in charge of the intermediate and final evaluation, during the eligible period of programming. These evaluations will be subcontracted following EU regulations but the MA's will coordinate and control the processes.

Table 5.1 Organizational units, dedicated to monitoring and evaluation

Organisation	Unit	Function
MA of CSF Objective 1 - Treasury Ministry	Directorate General of EU Funds and Territorial Financing Co-ordination and Evaluation	
MA of CSF Objective 2 - Ministry of Labour and Social Affairs	UAFSE	Co-ordination and Evaluation
IBs of the different regions and OPs – Treasury and Economy Regional Ministries	Regional Departments of Economy of the regions	Collaboration with MAs in co-ordination and evaluation
Treasury Ministry	Department of budget computing	Central monitoring system
Ministry of Labour and Social Affairs	Department budget computing	Central monitoring system
Ministry of Agriculture, Fishing and Food Department	Department budget computing	Central monitoring system

5.1.2 Human resources

It is necessary to distinguish between the Monitoring Committees of the CSFs and those relevant to the OPs. In the first, the number of interlocutors can reach a hundred members, given the large number of bodies and institutions which can end up taking part in the managing or implementing SFs. However, the Monitoring Committees of the IOPs tend to be smaller with around twenty to thirty participants.

In relation with the human resources involved in the projects' data managing and processing, it is necessary to point out that it is very difficult to find out the personnel in all dedicated to these tasks, much more if the large number of implementing departments are considered. Even that, it is possible to estimate that in every implementing department can be found from 1 to 3 people involved in this process.

Table 5.2 Organisations units and human resources, dedicated to monitoring & evaluation

Organisation	Unit	Function	Total in unit	Of which SF monitoring & evaluation	Educational background
MA of CSF Objective 1 - Treasury Ministry	Directorate General of EU Funds and Territorial Financing	Co-ordination and Evaluation	61	15	Economist, lawyer and support staff
MA of CSF Objective 2 - Ministry of Labour and Social Affairs	UAFSE	Co-ordination and Evaluation	75	29	Economist, lawyer and support staff
Treasury Ministry	Department of budget computing	Central monitoring system	30	5	Computer expert, and support staff
Murcia – Treasury and Economy Regional Ministry	Regional Department of Economy and Programming	Collaboration with MA in co-ordination and evaluation tasks	7	3	Computer expert, economist and support staff
Valencia – Treasury and Economy Regional Ministry	Regional Department of Economy	Collaboration with MA in co-ordination and evaluation tasks	25	5	Computer expert, economist and support staff

5.1.3 Systems and tools

The methods of carrying out the exchange of information were agreed upon by consensus between the Commission and the Management Authorities of the CSFs.

For this period 2000-2006 there exist in Spain three types of computer applications, developed by the managing authorities to carry out the monitoring of the different forms of intervention. One of them called S.S.U. (Administrative Unit Security System) has been developed by the Ministry of Labour and Social Affairs to monitor the performances of projects where the Management Authority is the Administrative unit for ESF (UAFSE). Two other applications have been developed by the Ministry of Treasury and Finance, called IFOP 2000 for the case of activities cofinanced by the FIG, and Fondos 2000 that carries out the processing of the other types of intervention financed by the ERDF and the EAGGF.

The S.S.U., IFOP 2000 and Fondos 2000 information systems can be accessed via the INTERNET or EXTRANET, as may be convenient, and from as many work stations as may be considered necessary at any moment in time.

Fondos 2000 application is a computerized system that allows for an integral management of the different forms of interventions co-financed by the ERDF. It is also used for EAFFG-O interventions.

The data related to the OPs are recorded at operational level and straight after they are added by measures. The data are related to really executed expenses by the final beneficiaries, and those data are compared by measures and OPs, with the financial plan

in force of each OP and Programme Complements. The monitoring indicators are also recorded at operational level for each measure and they are added taking into account the board of common indicators defined by the managing authorities.

The financial data, once they are validated by the Administrative Units of SF are updated, at least quarterly, and are consolidated in the Fondos 2000 application by the MA of the CSF remaining at the disposal of the user of the system.

The financial management data of the CSF, separated by programme, priorities and measures and differentiated on a yearly basis, are transmitted by the MA to the Commission, DG Regional Policy, in a computerised way and with quarterly cadence.

The collection, addition and transmission of data are also subject of validation and quality control by the IGAE as well as by the General Auditing Departments of the Autonomous Communities in order to verify the coherence, security and reliability through audit controls to significant information samples.

5.2 Functioning

Table 5.3 Monitoring and evaluation in practice

	SOP	ROP
Central monitoring system	X	X
Specific monitoring system per OP	-	-
Monitoring system contains only financial data	-	-
Monitoring system contains physical progress as well	X	X
Evaluation is outsourced to private sector	X	X
Evaluation is implemented internally	X	X

As mentioned above the management authorities of the CSFs have developed three computer applications to carry out the exchange of management data. All those management and implementing bodies which participate in the management of the SF have access to these applications though, obviously, each of them have different access privileges or permits.

It should be pointed out that up to now, in this phase of monitoring, the bodies which were really taking on the greatest amount of work in this process were the implementing departments, which in many cases had to input a large quantity of data, which implied a great effort on their part, particularly when errors in the new applications are not allowed, for which reason a far greater level of checking was necessary.

For this reason, some intermediate bodies have developed another computer application which acts as a bridge between the accounting system of the implementing departments

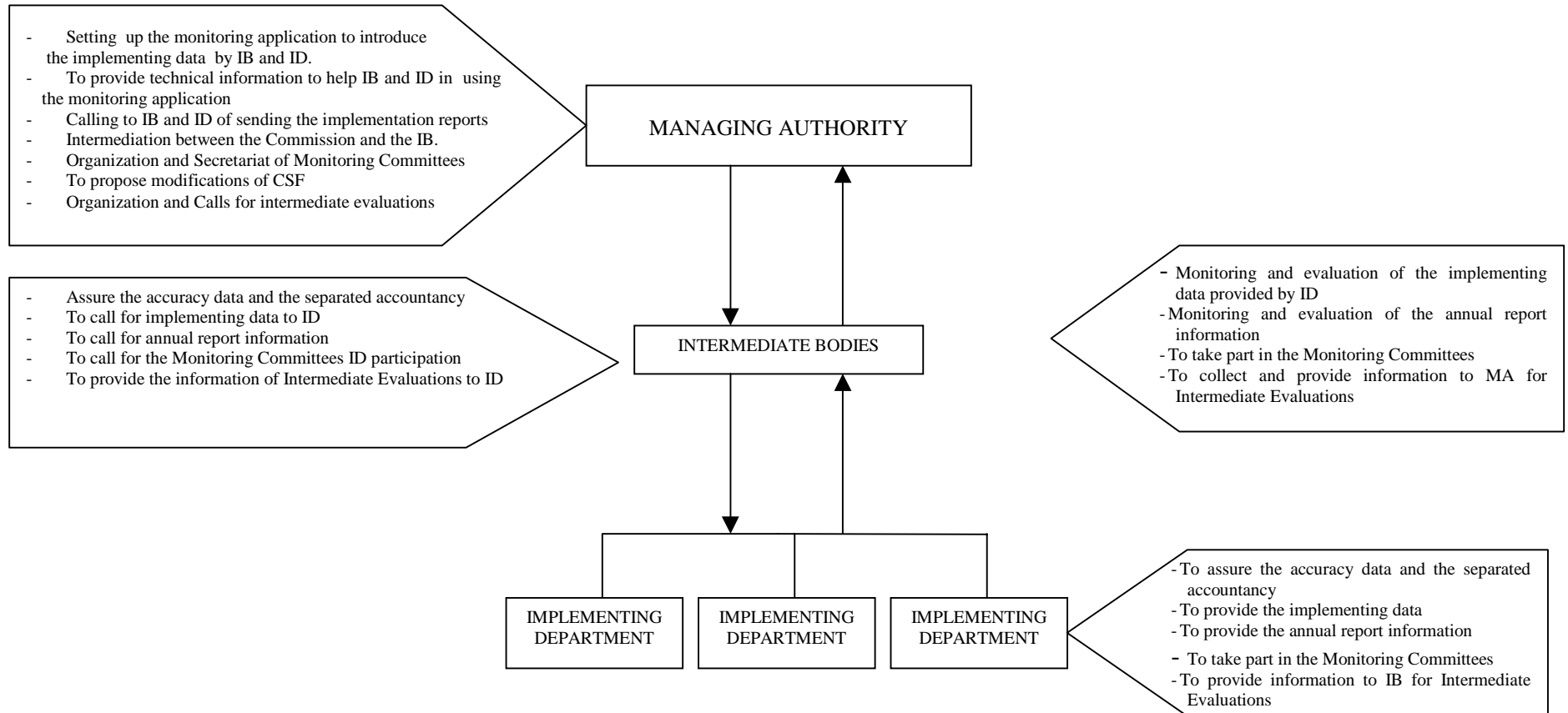
and the MA's applications. With this new system the effort in workloading of data input is reduced whilst, at the same time, the accuracy in transmission of the same is increased.

The financial data are registered for each operation and immediately aggregated according to policy. These costs refer to expenses effectively incurred by the final beneficiaries. Subsequently, they are collated by policy, subject and OP, with the financial Plan in force for each OP and Programme Complement.

Physical indicators, on the other hand, are recorded at operational level for each policy and are aggregated taking into account the role of the common indicators defined by the management authorities. The monitoring takes place on the basis of indicators that have been achieved and, whenever possible and pertinent, with those indicators of the outcome and impact as indicated by the OPs and in the Programme Complements.

Finally, it should be noted that the evaluations carried out by the MAs are of an internal nature and only the intermediary and final evaluations are subcontracted to private independent entities. For the internal types of evaluation MAs will produce and distribute to the intermediate bodies and implementing departments methodological guides and instructions for evaluation with the aim of standardising evaluation reports.

MONITORING AND EVALUATION



6 Financial management and control

6.1 Design

6.1.1 Structures

Due to the Spanish institutional and administrative structure, paying authorities and the bodies responsible for financial control do not coincide in any case. Furthermore, financial control activities are developed by different bodies either independent or dependent of the Council of Ministers, fact that assures the complete independence and transparency of the controls.

The functions of **the paying authorities** are carried out by each of the four Structural Funds Administrative Units depending on the Ministries of Treasury, Labour and Social Affairs, and Agriculture, Fisheries and Food as it can be seen in table 7.1.

On the other hand, the **bodies with the authority to control** activities co-financed by the Structural Funds in Spain would be the following:

- The Luxembourg Accountancy Court,
- The DG of Financial Control (Internal Audit Service)
- The Accountancy Court of the Kingdom of Spain
- The Accountancy Courts of each Autonomous Community
- The General Audit Department of State Administration (IGAE).
- The General Audit Department of each Autonomous Community

The Accountancy Court of the Kingdom of Spain is the constitutional Body in charge of the external control of the accounting systems and of the economic management of the State and the whole Public Sector, and it extends its sphere of jurisdiction across the whole of Spanish territory. In the different Autonomous Communities there is likewise an Accountancy Court whose authority and functioning is regulated by the laws established by each Autonomous Community, which are in general similar to the one from the Central State.

The General Auditing Department of State Administration (IGAE), is the administrative body in charge of the internal control of the economic management of the Central Government. IGAE, together with the General Auditing Departments of the various Autonomous Communities are the bodies authorised to establish the necessary co-ordination of controls, according to the prevailing community and national standards, and it also maintains to this end the relations required with the corresponding EU bodies.

Finally, the National Audit Office (ONA), belonging to the IGAE, carries out the co-ordination activities at Member State level of the information originating from the various regions, and carries out the financial controls of the multi-regional OPs, and on

a national basis those of the regional OPs. This entity also has at its disposal auditors who pertain to the various territorial delegations or Territorial Audit Delegates.

Table 6.1 Organizational units, dedicated to financial management and control

Organisation	Unit	Function
Ministry of Agriculture, Fishing and Food Department	Rural Development General Unit	PA EAGGF
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	PA ESF
Treasury Ministry	General Department of EU Funds and Territorial Financing	PA ERDF
Treasury Ministry	The Administrative Unit for the CF	PA CF
Ministry of Agriculture, Fishing and Food Department	Structures and Fishing Markets Unit	PA FIFG
Accountancy Court of the Kingdom of Spain	Auditing Task Section	Control all SF
Accountancy Court of the Autonomous Community	Auditing Task Section	Control all SF
Central Government Council of Ministers	General Auditing of the State Administration	Control all SF
Regional Council of Ministers	General Auditing of the Autonomous Community	Control all SF

6.1.2 Human resources

The staff devoted to payments in the different administrative structures acting as paying authorities is shown in table 7.2. On the contrary, the number of civil servants who work in financial control is not specially relevant in Spain, but rather the number of controls which take place annually, as the large majority of controls are subcontracted to specialist entities in the field of auditing and financial control. As an example of this practice, it serves the fact that in the Autonomous Region of Murcia, during the year 2000 a total of 245 controls were undertaken of which 182 were subcontracted.

Table 6.2 Organizational units and human resources, dedicated to financial management

Organisation	Unit	Function	Total in unit	Of which SF payments	Educational background
Ministry of Agriculture, Fishing & Food Department	Rural Development General Unit	PA EAGGF	19		Economist, lawyer and Support Staff
Ministry of Labour and Social Affairs	The Administrative Unit for the ESF	PA ESF	75	7	Economist, lawyer and Support Staff
Treasury Ministry	General Department of EU Funds and Territorial Financing	PA ERDF	61	4	Economist, lawyer and Support Staff
Treasury Ministry	The Administrative Unit for the CF	PA CF	14	2	Economist and support staff
Ministry of Agriculture, Fishing & Food Department	Structures and Fishing Markets Unit	PA FIFG	14	1	Economist

6.1.3 Systems and tools

The **financial payment cycle** begins when the certifications of payment on the part of the implementing Department of a OP are produced in sufficient quantity. At this moment the paying authorities apply to the Commission for the intermediate payments, provided that this is possible, and in batches, three times a year. The financial movements between the European Union and the final Beneficiaries are carried out via the Treasury accounts which correspond to each Structural Fund.

The tool used in **financial control**, at state as well as at autonomous level, is that of carrying out audits according to the guidelines for checking or manual of procedures established according to the EU and national regulations, which are normally different depending on the type of fund or type of policy, type of help (subsidy, infrastructure works...). Also, the Autonomous Communities follow the regulations issued, and controls laid out by the Central Administration, as well as by the Autonomous Communities themselves.

Other tools used by the bodies in charge of the financial control to carry out the selection of projects which are to be audited, are the computer applications Fondos 2000, IFOP 2000 and SSU of certification of expenditure of the Structural Funds mentioned above.

At national level there is also an integral database called TESEO managed by IGAE, in which the various types of assistance given to the final beneficiaries from the various Funds is recorded. This database, whose usefulness is undeniable, has already facilitated the tracking down of possible cases of duplicated assistance; it currently functions at national level and although it has to be improved in the near future, it is already working in the Autonomous Communities.

6.2 Functioning

Element	
Number of irregularities 1994-1999 (*)	132
Number of controls	4,666
Main irregularities	No systematic irregularities were found. However most of them were related to implementing departments or direct beneficiaries of the aids.

(*) number of irregularities found in 2000.

As mentioned above, the process of payment begins with the certifications of expenditure made by the implementing department and sent to the Paying Body. This one, will ask the EU Commission for the part of the payments pending for

reimbursement. The Commission makes the payment to the General Direction of the Treasury and Financial Policy, belonging to the Ministry of Treasury and Finance which in turn communicates having received the funds to the various payment bodies and submit the payment to the different final beneficiaries via the accounts that these bodies have duly credited in the presence of the Treasury.

The payment orders detail the amount to be paid to the final beneficiary, the corresponding bank account number and the identity code of the payment so it can be monitored and controlled.

Only when the final beneficiary of the assistance is a department or unit of the General State Administration, the payment authorities instruct the Treasury to carryover the amount received from the EU to the Income Budget of Central State.

In relation to the functioning of the control activities, it should be pointed out that annual control plans exist on the financial assistance cofinanced with Structural Funds. For the co-ordination of said control plans a Co-ordination Commission and working group were created for ERDF, ESF, EAGGF(O) and FIFG, in which different management and administrative units related to Structural Funds, the IGAE as control agency, as well as other national bodies take part, and where, among others, the annual control plans of the Structural Funds are approved in a co-ordinated way.

On the other hand, since 1994, IGAE endorsed the Protocol, pertaining to co-operation in respect of control of structural community funds, with the Commission's DG of Financial Control. An agreement was reached on the appropriate provision to guarantee the necessary co-operation with regard to financial control of the Member States, and by virtue of which the auditing authorities of the European Commission and the IGAE do control the management system and the operative programmes or any other form of intervention within the framework of the SF.

Also, before the end of June of each year, IGAE produces an annual report directed at the Commission's DG of Financial Control where they report on the application of Regulation (CE)2064/97, as well as on the development of OP costs controlled and for each body controlled.

To develop the control projects, the IGAE as well as the General Audit of the Autonomous Communities and any other bodies with control authority over co-financed performances, follow methods of public auditing based fundamentally in private auditing practices. In general the principles which govern this methodology can be summarised thus in close approximation to the Regulations of Auditing in the Public Sector:

- The auditor must have the necessary professional qualification and act with professionalism, objectivity, diligence and confidentiality.

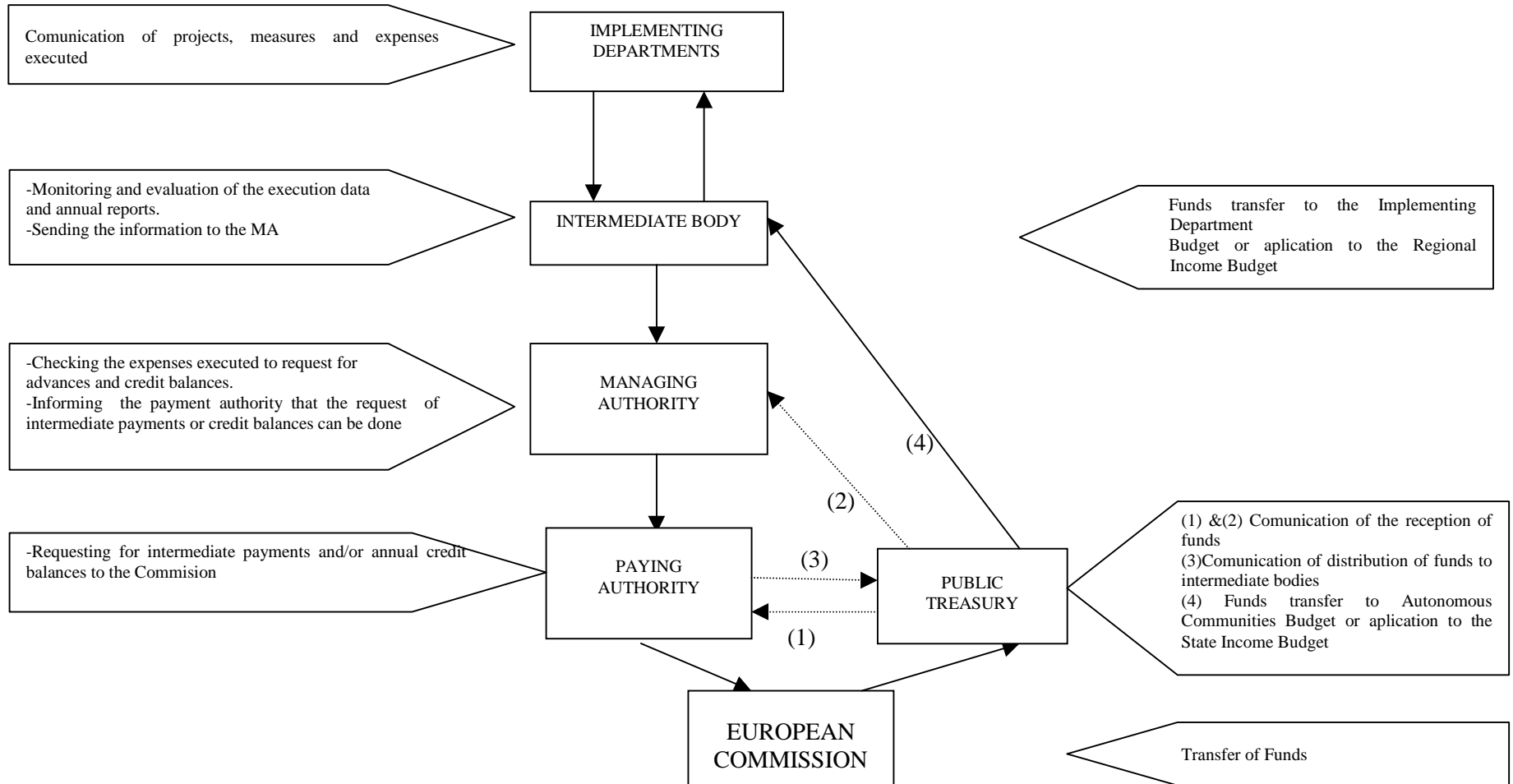
- The work must be adequately planned analysing the scope, level of reliability and extent of the tests to be undertaken; sufficient evidence must be obtained which is relevant and valid, with which to support the content of conclusions and recommendations. The performances must be perfectly documented and must have been supervised.
- The financial control reports must be produced in writing, must be of the appropriate quality, must be complete, objective, exact and clear, etc.

Finally, it should be pointed out that regarding the conversations held with the different managing bodies of structural funds, the greatest awareness has been expressed of the need to carry out financial controls of the activities co-financed with EU funds and of the great effort which is being made in the Spanish State in this respect. In this sense, two different actions have been put in practice:

Firstly, implementing Bodies are increasing the control mechanisms by establishing in most cases Internal Audit Departments to assure the control of a larger number of projects.

Secondly, due to the control requirements that are demanded nowadays and which have been largely increased, the Spanish control authorities had not only to increase the number of the Spanish civil servants and the technical resources dedicated to audit the EU cofinanced projects, but also, to subcontract most of the controls to qualified entities.

PAYMENT



7 Conclusions

Spain is a highly decentralized country with 17 Autonomous Regions which have very wide legal powers. This fact is reflected in an important level of decentralization of SF management, where Regional OP and Multiregional OP can be found. While the latter are fully managed by the Central Government, all the tasks to be fulfilled in relation with the Regional OP are shared between the Autonomous Region and the Central Government.

Given this complex framework, and in order to increase coordination and efficiency, the Spanish authorities set up an institutional administrative system to manage SF in which concentration has been the principal aim. This has led to a reduction of OP's and administrative bodies acting as Management Authorities in the current programming period comparing to the previous one. Even so, 2 CSF's, 30 OP and 7 Single Programming Documents have been approved for the 2000-2006 programming period, and 39 Management Authorities have been designated.

As far as coordination is concerned, it is mainly performed through the monitoring Committees, as no other Coordinating Body has been set up. Nevertheless, coordination at a Central level, is easier than it could be thought due to the fact that MA function have been mainly concentrated in just one hand, the Ministry of Treasury through the General Directorate of EU Funds and Territorial Financing, which acts as MA for 29 forms of intervention, the Administrative Unit for ESF belonging to the Ministry of Labour and Social Affairs, which act as MA for 8 forms of intervention and only 2 forms of intervention relating to EAGGF and FIFG have the Ministry of Agriculture, Fisheries and Food as MA. Furthermore, DG EU Funds and Territorial Financing is also responsible for the Management of Cohesion Fund.

Coordination between Central Government and Regional Governments is also developed through Monitoring Committees but it is noteworthy that all Autonomous Regions have set up Intermediate Bodies. These, in turn co-ordinates their own implementing departments, apart of being interlocutor for the Central Government.

The programming process of this new period took more time, was more detailed and burdensome than previous ones due to the new requirements of the EU regulations, derived from the new physical and financial indicators and the Programme Complements. This led to an increased effort not only in terms of human resources but also in the time devoted to this stage, obliging in some cases to subcontract some activities (Ex ante evaluations, economic diagnosis)

Regarding to the implementation process, it is necessary to point out the importance of having a stock of projects large enough to effectively spend EU Structural Funds, as well as the need to take into account since the beginning the physical, economical, monetary and any other determining factors of the projects to assure their implementation in time, form and price. The achievement of an adequate project pipeline was a major issue for

Spain when joining the European Union. Even if it is already solved, in the first stages it was necessary to subcontract not only public works but also the design of the projects themselves.

Another fact that could be pointed out in relation with the actions carried out by the Management Authorities from Central Government and the Intermediate Bodies from the Regional Governments, is the design of proceeding guidances or manuals of procedures to help the personnel involved in the management of SF to improve their results. At the same time most of the Autonomous Communities have developed also different guides in relation with the correct use of the EU funds information, publicity and sensitising.

The monitoring systems developed by the MA's in Spain for this programming period, include three different centralised computer applications that will allow a better monitoring and control process and that will also help the implementing bodies in the data processing tasks. Another advance in this field for the period will be the computer application that some of the Autonomous Communities are developing in order to computerise the delivery of the projects certifications data to the MA of the Central Governments. It is important to stress here that having this kind of computer databases are not only a major advance for this period, but it could even be said that they have become a necessity in order to meet the actual requirements of EU regulations.

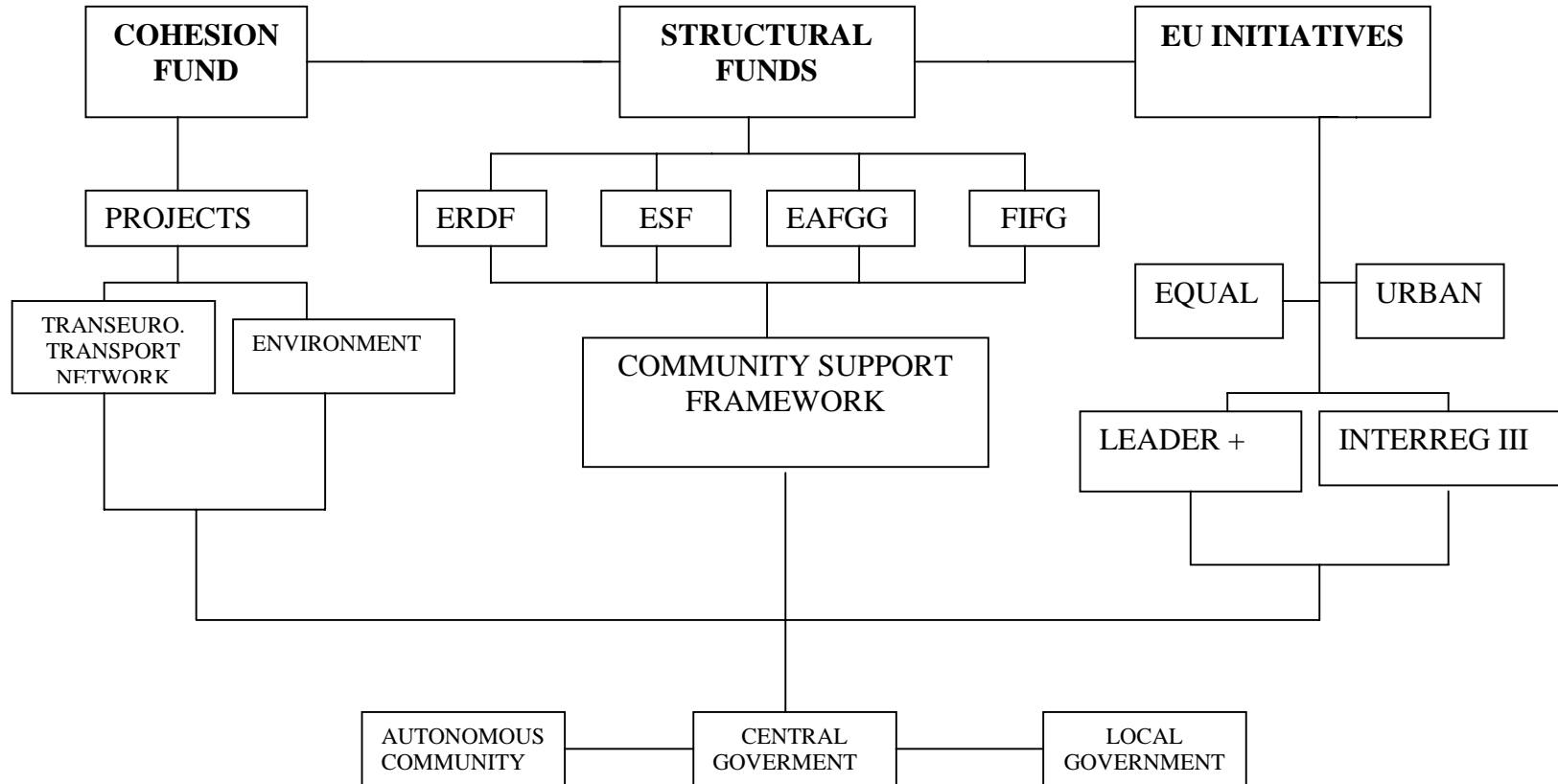
Regarding the payment cycle, even if the principal aim of Spanish authorities during the current programming period was to centralised as much as possible the competencies concerning the management of activities cofinanced by Structural Fund, 4 different Paying Bodies, one per each Structural Fund have been maintained, due to the specificities of each fund and the high qualification necessary to verify the expenses certifications. Nevertheless, the procedures are the same for every Structural Fund.

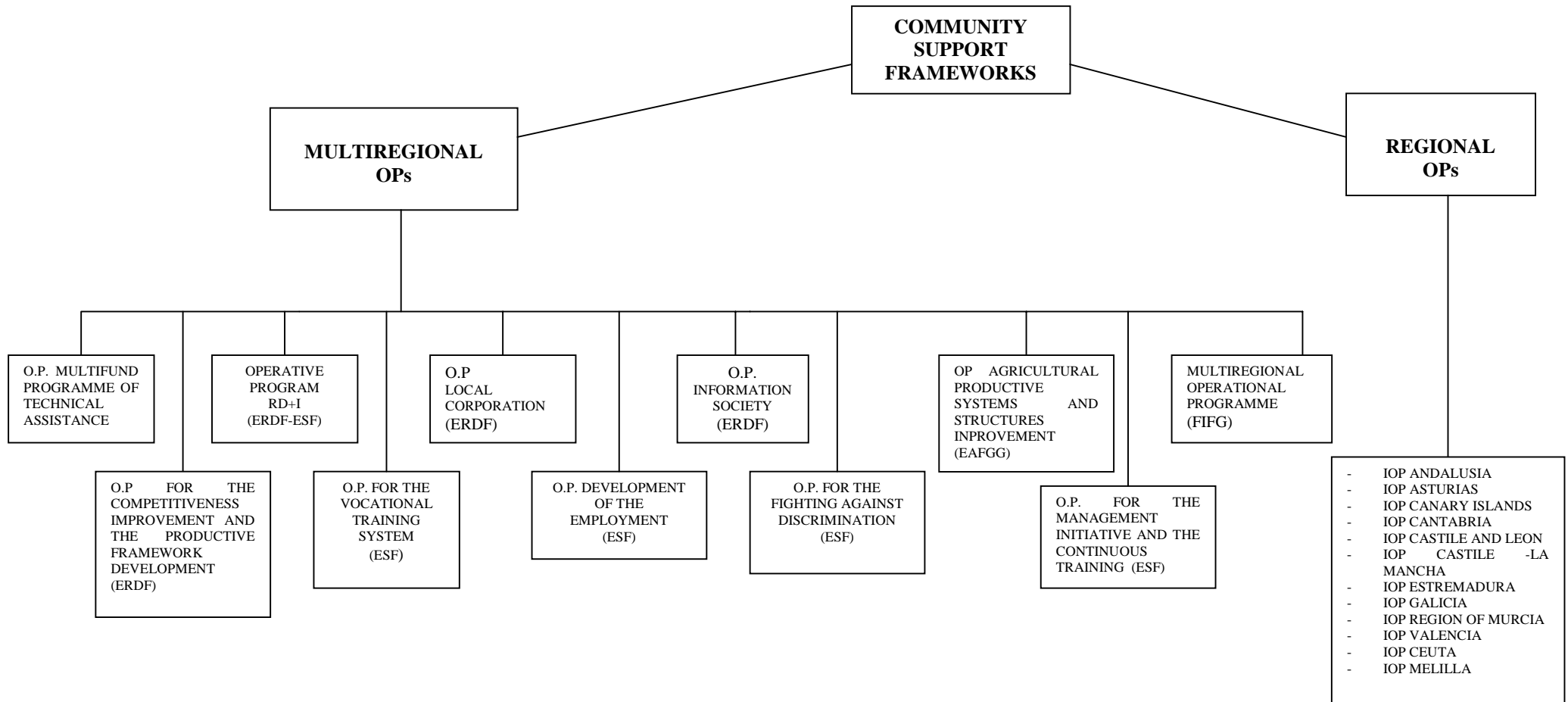
One of the most important differences underlined by the Spanish civil servant in charge of EU funds, regarding this programming period is the increasing role that EU Regulation has given to financial control. Because of that, it is important to highlight that more technical resources, personnel and subcontracting will probably be needed to meet these requirements. At the same time, a national computer database called TESEO, has been put in place by the Spanish General Audit Department, in order to concentrate all the information about state aids given to different projects and so to avoid double financing or exceeding the limits allowed by EU regulations.

As it has been clearly stated in the report, all the bodies in charge of financial control in Spain are completely independent from final beneficiaries or paying bodies. So, apart from reporting to EU Authorities, those in charge of external control report only to Parliaments, be it Central or Regional, while those devoted to internal control of the public sector reporting directly to the Council of Ministers, again central or regional ones.

In relation with the human resources issue, it must be said that most of interviewees coincide in the fact that the level of qualification and skills needed to manage projects cofinanced by Structural Funds are very high due to the complexity and difficulty of the European Regulations in force. Nevertheless, there is no evidence that dealing with these kind of projects results in any extra salary for the civil servants involved in Spain. At the same time, and even if there are very different opinions, most of them think that civil servants dealing with Structural Funds are paid less than technical staff having similar responsibilities but working on the private sector. The ratio could be established on the 65 - 75% range.

Annex 1 Organisational chart of institutions managing Structural Funds





Annex 2 List of interviewees

CSF	
CORDERO, GERVASIO Deputy General Director of Coordination and Planning General Directorate of EU Funds and Territorial Financing Ministry of Treasury and Finance	BELTRAN, JUAN JOSE General Director of Budget, Programming and EU Funds. Regional Ministry of Treasury and Economy. Region of Murcia
ERDF	
BORNAY, GERMANA Responsible for Regional OIP General Directorate of EU Funds and Territorial Financing Ministry of Treasury and Economy	LORENZO IBÁÑEZ, M. VICTORIA Head Service for Coordination of EU Funds General Department of EU Funds Ministry of Treasury and Economy Autonomous Community of Murcia -
SALAS HERNANDEZ, LORETO Deputy General Director of Planning and EU Funds General Department of EU Funds Ministry of Treasury and Economy Autonomous Community of Murcia -	ARNAU, ROBERTO Head of Regional Policy and EU Competence General Department of Economy Ministry of Treasury, Economy and Employment Autonomous Community of Valencia -
GOMEZ-FERRER, ESPERANZA Responsible for Economy Area and EU Funds General Department of Economy Ministry of Treasury, Economy and Employment Autonomous Community of Valencia -	JATIVA, CONCEPCION Responsible for Programming and Regional Policy Evaluation. General Department of Economy Ministry of Treasury, Economy and Employment Autonomous Community of Valencia -
ESF	
SAETA DEL CASTILLO, AURORA Deputy General Director of UAFSE Administrative Unit for the ESF. Ministry of Labour and Social Affairs	OCON, JOSE MARIA Deputy General Director for Control and Payment The Administrative Unit for the ESF. Ministry of Labour and Social Affairs
SANZ LUCIA, LUIS Responsible for Technical Assistance of ESF The Administrative Unit for the ESF. Ministry of Labour and Social Affairs	DIEZ MACIAS, ELENA Head of Service of Payment UAFSE The Administrative Unit for the ESF. Ministry of Labour and Social Affairs
MARCOTEGUI JASO, ROSARIO Head Service for Operational Program Objective 1 The Administrative Unit for the ESF. Ministry of Labour and Social Affairs	FRANCO, SALVADORA Responsible for Community Initiatives General Department of EU Funds Ministry of Treasury and Economy Autonomous Community of Murcia

EAFGG – FIGG	
BERNAL FONTES, JULIO General Director of Rural Development. Rural Development and Department Autonomous Community of Murcia - Agriculture, Fishing and Food Department.	GOMEZ JOVER, FERNANDO Deputy General Director for Connections with FEOGA Funds Rural Development General Unit Ministry of Agriculture, Fishing and Food Central Government
MORENO MEDINA, FRANCISCO General Director livestock farming and fishing. General Department of Livestock farming and fishing Autonomous Community of Murcia - Agriculture, Fishing and Food Department.	MARIA DOLORES PEDRERO, EMILIO Responsible of Fishing and Agriculture. General Department of Livestock farming and fishing Autonomous Community of Murcia - Agriculture, Fishing and Food Department.
COHESION FUNDS	
ZAMORA, JOSE ANTONIO Deputy General Director of Cohesion Funds General Directorate of EU Funds and Territorial Financing Ministry of Treasury and Finance	TEGEL, MARIA JOSE Deputy General Director Assistant for Cohesion Funds General Department of EU Funds and Territorial Financing Ministry of Treasury and Finance
FINANCIAL CONTROL	
GARCIA GUILLEN, JOSE Responsible for Financial Control Service General Auditing Autonomous Community of Murcia - Treasury and Economy Department	GUARDIOLA GUARDIOLA, PASCUAL Auditor EU Funds General Auditing Autonomous Community of Murcia - Treasury and Economy Department
INITIATIVES	
FRANCO, SALVADORA Responsible for Community Initiatives General Department of EU Funds Ministry of Treasury and Economy Autonomous Community of Murcia -	DIAZ PASCUAL, CONCEPCION Head of Service for Coordination of Community Initiatives The Administrative Unit for the ESF. Ministry of Labour and Social Affairs

Fund: ERDF										
Country: SPAIN / AUTONOMOUS COMMUNITY OF MURCIA										
Form of Intervention: GLOBAL GRANT (IOP Region of Murcia)										
All processes	level	submit	manage incoming proposal	select	approve	payment	management	control	report	evaluate
Management Authority: Treasury Ministry	process description	Presentation of IOP of Murcia			Communication of the Decisión	Funds Transfer	Fund Management	Control	Audit report/ Expenditure Certification	Expenses Eligibility/ Execution Level
	executed by	Economy Departments of Regional Ministries			DG of EU Funds Territorial Finan.	DG Treasury	DG Treasury+ DG EU Funds Terr. Fin	IGAE	I.G.A.E./ DG EU Funds Terr. Fin.	Monitoring Committee
	final responsible	Treasury Ministry			Treasury Ministry	Treasury Ministry	Treasury Ministry	IGAE	Treasury Ministry	Treasury Ministry
Intermediate Body: Economy Department of Regional Ministry of Finance	process description	Collection of information			Communication of the Decisión	Funds Transfer	Fund Management	Financial Control	Audit report/ Expenditure Certification	Expenses Eligibility/ Execution Level
	executed by	Economy Departments of Regional Ministries			Departments of Regional Ministries	Departments of Regional Ministries	Departments of Regional Ministries	IG Autonomous Community	IGAC/Economy Dep. Regional Ministry	Monitoring Committee
	final responsible	Economy Departments of Regional Ministries			Economy Departments of Regional Ministries	Economy Departments of Regional Ministries	Economy Departments of Regional Ministries	IGAE	Treasury Ministry	Economy Departments of Regional Ministries
Implementing Department: Instituto Fomento Región de Murcia (I.N.F.O.)	process description	Drawing out of Global Grant of Murcia	Aids Management	Approving of project proposal	Aids Concession	Aids Payment	Management and payment instructions	Financial Control	Financial report & Execution level	Elegibility of Expenses
	executed by	INFO Staff	Execution Departments	Project Evaluation Commission	President/ Director/ Management Board	Administration Departments	Execution Department	Internal Audit Departments	Execution Departments	Execution Departments
	final responsible	Management Board of INFO	I.N.F.O.	I.N.F.O.	I.N.F.O.	I.N.F.O.	I.N.F.O.	I.N.F.O.	I.N.F.O.	I.N.F.O.
Project / Beneficiary	process description	Aid request			Aid Acceptance	Aid Cashing			Project execution statement	
	executed by	Beneficiary			Beneficiary	Beneficiary			Beneficiary	
	final responsible	Beneficiary			Beneficiary	Beneficiary			Beneficiary	