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Leto XI

47. Zakon o ratifikaciji Večletnega sporazuma o financiranju med Komisijo Evropskih skupnosti v imenu Evropske skupnosti in Vlado Republike Slovenije (MESVSF)

Na podlagi druge alineje prvega odstavka 107. člena in prvega odstavka 91. člena Ustave Republike Slovenije izdajam

U K A Z

O RAZGLASITVI ZAKONA O RATIFIKACIJI VEČLETNEGA SPORAZUMA O FINANCIRANJU MED KOMISIJO EVROPSKIH SKUPNOSTI V IMENU EVROPSKE SKUPNOSTI IN VLADO REPUBLIKE SLOVENIJE (MESVSF)

Razlašam Zakon o ratifikaciji Večletnega sporazuma o financiranju med Komisijo Evropskih skupnosti v imenu Evropske skupnosti in Vlado Republike Slovenije (MESVSF), ki ga je sprejel Državni zbor Republike Slovenije na seji 28. junija 2001.

Št. 001-22-73/01
Ljubljana, dne 6. julija 2001

Predsednik
Republike Slovenije
Milan Kučan l. r.

Z A K O N

O RATIFIKACIJI VEČLETNEGA SPORAZUMA O FINANCIRANJU MED KOMISIJO EVROPSKIH SKUPNOSTI V IMENU EVROPSKE SKUPNOSTI IN VLADO REPUBLIKE SLOVENIJE (MESVSF)

1. člen

Ratificira se Večletni sporazum o financiranju med Komisijo Evropskih skupnosti v imenu Evropske skupnosti in Vlado Republike Slovenije, podpisan v Bruslju 5. marca 2001.

2. člen

Večletni sporazum se v izvorniku v slovenskem in angleškem jeziku glasi:

**POSEBNI PRISTOPNI PROGRAM
ZA KMETIJSTVO IN RAZVOJ PODEŽELJA
V REPUBLIKI SLOVENIJI**

**SPECIAL ACCESSION PROGRAMME FOR
AGRICULTURE AND RURAL DEVELOPMENT
IN THE REPUBLIC OF SLOVENIA**

**VEČLETNI SPORAZUM O FINANCIRANJU
med
KOMISIJO EVROPSKIH SKUPNOSTI
V IMENU
EVROPSKE SKUPNOSTI
in
VLADO REPUBLIKE SLOVENIJE**

**MULTIANNUAL FINANCING AGREEMENT
between
THE COMMISSION OF THE EUROPEAN
COMMUNITIES ON BEHALF OF
THE EUROPEAN COMMUNITY
and
THE GOVERNMENT OF
THE REPUBLIC OF SLOVENIA**

VEČLETNI SPORAZUM O FINANCIRANJU

MULTI-ANNUAL FINANCING AGREEMENT

Komisija Evropskih skupnosti, v nadaljevanju imenovana "Komisija", ki nastopa za Evropsko skupnost, v nadaljevanju imenovano "Skupnost", in v njenem imenu,

The Commission of the European Communities, hereinafter referred to as "the Commission", acting for and on behalf of the European Community, hereinafter referred to as "the Community".

na eni strani in

of the one part, and

Vlada Republike Slovenije, ki nastopa za Republiko Slovenijo, v nadaljevanju imenovano "Republika Slovenija", in v njenem imenu,

The Government of the Republic of Slovenia acting for and on behalf of the Republic of Slovenia, hereinafter referred to as "the Republic of Slovenia"

na drugi strani,

of the other part,

v nadaljevanju skupaj imenovani "pogodbenici",

hereinafter jointly referred to as "the Contracting Parties",

STA SE

Whereas

glede na to, da

- (1) je bil z Uredbo Sveta (ES) št. 1268/1999 z dne 21. junija 1999 o podpori Skupnosti za predpristopne ukrepe za kmetijstvo in razvoj podeželja v državah proslilkah Srednje in Vzhodne Evrope v predpristopnem obdobju¹ ustanovljen Posebni predpristopni program za kmetijstvo in razvoj podeželja (v nadaljevanju imenovan "SAPARD"), ki zagotavlja finančni prispevek Skupnosti,
- (2) je Republika Slovenija upravičena do sredstev iz programa SAPARD,
- (3) je Republika Slovenija odobrila načrt za kmetijstvo in razvoj podeželja in ga predložila Komisiji v odobritev kot program,
- (4) je bil načrt 27. oktobra 2000 s sklepom Komisije, sprejetim v skladu s petim odstavkom 4. člena Uredbe (ES) št. 1268/1999, odobren kot program za kmetijstvo in razvoj podeželja. Določiti je treba pogoje za izvajanje programa kmetijstva in razvoja podeželja in vseh njegovih sprememb v Republiki Sloveniji,

- (1) A Special Pre-Accession Programme for Agriculture and Rural Development (hereinafter referred to as "SAPARD") providing for a Community financial contribution has been established by Council Regulation (EC) No 1268/1999 of 21 June 1999 on Community support for pre-accession measures for Agriculture and Rural Development in the applicant countries of central and eastern Europe in the pre-accession period.¹
- (2) The Republic of Slovenia is eligible to be a beneficiary under SAPARD.
- (3) The Republic of Slovenia has approved an Agricultural and Rural Development plan and submitted it to the Commission for approval as a Programme.
- (4) The plan was approved as an Agriculture and Rural Development Programme by a Decision taken in accordance with Article 4 (5) of Regulation (EC) No 1268/1999 on 27 October, 2000. It is necessary to set out conditions for the execution of the Agriculture and Rural Development Programme, and any amendments thereof, in the Republic of Slovenia.

¹ OJ L 161, 26. 6. 1999, stran 87.

¹ OJ L 161, 26.6.1999, p. 87.

(5) bi bilo treba ta program izvajati decentralizirano v skladu s sklepom Komisije o prenosu upravljanja pomoči na agencijo v Republiki Sloveniji, sprejetim na podlagi drugega odstavka 12. člena Uredbe Sveta (ES) št. 1266/1999 z dne 21. junija 1999 o usklajevanju pomoči državam prosilkam v okviru predpristopne strategije in dopolnitvi Uredbe (EGS) št. 3906/89²,

(5) The Programme should be executed on a decentralised basis following a Commission Decision conferring management of aid on an Agency in the Republic of Slovenia taken in accordance with Article 12 (2) of Council Regulation (EC) No 1266/1999 of 21 June 1999 on co-ordinating aid to the applicant countries in the framework of the pre-accession strategy and amending Regulation (EEC) No 3906/89,²

DOGOVORILI, KOT SLEDI:

HAVE AGREED AS FOLLOWS:

1. člen
Cilj sporazuma

1. Ta sporazum določa strokovni, pravni in upravni okvir, v katerem je treba v Republiki Sloveniji izvajati program za kmetijstvo in razvoj podeželja (v nadaljevanju imenovan "program") in vse njegove spremembe. Sklicevanje na skladnost s tem sporazumom se razume tako, da vključuje tudi skladnost s programom, letnim sporazumom oziroma sporazumi o financiranju in sklepom Komisije, omenjenim v prvem odstavku 3. člena razdelka A priloge.
2. Republika Slovenija zagotovi ustrezno decentralizirano izvajanje programa v Republiki Sloveniji v skladu z določbami tega sporazuma.
3. V primeru razlik med določbami tega sporazuma in vsebino programa prevladajo določbe sporazuma.

2. člen
Letni sporazum o financiranju

1. Potem ko Komisija odobri program in je sklenjen ta sporazum, se vsako leto sklene letni sporazum o financiranju.
2. Finančna obveznost Skupnosti se opredeli v letnih sporazumih o financiranju. To so edini akti, ki določajo finančno obveznost Skupnosti do Republike Slovenije. Vsak letni sporazum o financiranju določa:
 - (a) najvišjo finančno obveznost Skupnosti za Republiko Slovenijo samo za navedeno leto in obdobje veljavnosti te obveznosti,
 - (b) spremembe določb tega sporazuma, kadar je to primerno.
3. S pristopom k Evropski uniji Republika Slovenija ne bo več upravičena do podpore po programu.

3. člen
Inšpekcijski pregled in revizija

1. Skupnost in Računsko sodišče Evropskih skupnosti (v nadaljevanju imenovano "Računsko sodišče") imata v zvezi z izvajanjem programa pravico poslati svoje zastopnike ali pravilno pooblaščen predstavnike, da opravijo:

Article 1
Objective

1. This Agreement lays down the technical, legal and administrative framework under which the Agriculture and Rural Development Programme and any amendments thereof, (hereinafter referred to as "the Programme") shall be executed in the Republic of Slovenia. Reference to compliance with this Agreement shall be understood to also include compliance with the Programme, the Annual Financing Agreement(s) and the Commission Decision referred to in Article 3 (1) of Section A of the Annex.
2. The Republic of Slovenia shall ensure the proper execution of the Programme in the Republic of Slovenia on a decentralised basis in accordance with the provisions of this Agreement.
3. In case of conflict, the provisions of this Agreement shall prevail over those in the Programme.

Article 2
Annual Financing Agreement

1. Following the approval by the Commission of the Programme and conclusion of the present Agreement, an Annual Financing Agreement shall be concluded each year.
2. The financial commitment of the Community shall be set out in the Annual Financing Agreements. These are the only instruments that determine the financial commitment of the Community to the Republic of Slovenia. Each Annual Financing Agreement shall set out:
 - (a) only for the year in question, the maximum Community financial commitment for the Republic of Slovenia and the period of validity of that commitment,
 - (b) where appropriate, amendments to the provisions of this Agreement.
3. On accession to the European Union, the Republic of Slovenia shall lose its entitlement to support under the Programme.

Article 3
Inspection and Audit

1. The Commission, and the Court of Auditors of the European Communities (hereinafter referred to as "the Court of Auditors"), shall have the right concerning the execution of the Programme to send agents or duly authorised representatives, to carry out:

² OJ L 161, 26. 6. 1999, stran 68.

² OJ L 161, 26.6.1999, p.68.

- (a) strokovne ali finančne misije ali revizije v Republiki Sloveniji,
- (b) inšpekcijske preglede zaradi odkrivanja nepravilnosti in prevar.

V take misije, revizije in inšpekcijske preglede so zlasti lahko vključeni pregledi sistemov in postopkov in preverjanja na kraju samem:

- projektov in upravičencev in
- dobaviteljev blaga in izvajalcev storitev upravičencem, ki so prejeli pomoč iz programa, zlasti zaradi preverjanja in potrditve ekonomsko utemeljenih ponudb in prevzemov ter potrdil o izvoru blaga.

Skupnost organe Republike Slovenije vnaprej obvesti o takih misijah in revizijah.

2. Republika Slovenija vodi ustrezne evidence in račune za prepoznavanje projektov oziroma tudi storitev, financiranih iz programa, v skladu z zanesljivimi računovodskimi postopki in ob upoštevanju zahtev tega sporazuma.

Zagotoviti mora, da imajo zastopniki in predstavniki, omenjeni v prvem odstavku tega člena, pravico pregledati vso pripadajočo dokumentacijo, sisteme in račune, ki se nanašajo na projekte oziroma tudi na storitve, financirane iz programa.

Zagotoviti mora, da so vsi upravičenci najkasneje ob izbiri njihovega projekta seznanjeni s tem, da imajo zastopniki ali predstavniki, omenjeni v prvem odstavku tega člena, pravico opraviti inšpekcijske preglede na kraju samem.

3. Republika Slovenija predloži na zahtevo zastopnikov in predstavnikov, omenjenih v prvem odstavku tega člena, vso dokumentacijo in vse informacije v zvezi s prevzetimi obveznostmi in izdatki, financiranimi iz programa, vključno s tistimi, ki so pripravljene ali shranjene v elektronski obliki. Ukrene tudi vse potrebno za lažje delo omenjenih zastopnikov in predstavnikov Skupnosti v okviru tega sporazuma.

4. člen **Reševanje sporov**

Spori med pogodbenicama v zvezi s tem sporazumom se rešujejo v skladu z razdelkom G priloge.

5. člen **Jezik**

1. Vsa sporočila med Komisijo in Republiko Slovenijo v zvezi s tem sporazumom so v angleščini.
2. Republika Slovenija zagotovi, da so za preglede Komisije, navedene v prvem odstavku 3. člena razdelka A priloge, ustrezna notranja zakonodaja, priložniki z napisanimi postopki, navodila, standardni kontrolni listi, upravna obvestila, standardni dokumenti in obrazci na voljo v angleščini. Kadar je dokumentacija potrebna za druge namene in ne za ta pregled in ni na voljo v angleščini, Republika Slovenija zagotovi besedila v angleščini čim prej po prejemu ustreznega zahtevka Komisije.

- (a) technical or financial missions or audits in the Republic of Slovenia;
- (b) inspections for the purpose of detecting irregularities and fraud.

Such missions, audits and inspections may involve, in particular, an examination of systems and procedures, on-the-spot checks:

- of projects and beneficiaries, and
- of, in particular in respect of verification of the economic reality of quotations and receipts, as well as certificates of origin, suppliers of goods and services to beneficiaries aided under the Programme.

The Community shall give the authorities of the Republic of Slovenia advance notice of such missions and audits.

2. The Republic of Slovenia shall maintain records and accounts adequate to identify projects and, where appropriate, services financed by the Programme in accordance with sound accounting procedures, taking account of the requirements of this Agreement.

It shall ensure that the agents or representatives referred to in paragraph 1 have the right to inspect all relevant documentation, systems and accounts pertaining to projects and, where appropriate, services financed under the Programme.

It shall ensure that all beneficiaries are made aware no later than when their project is selected that the agents or representatives referred to in paragraph 1 have the right to carry out on-the-spot inspections.

3. The Republic of Slovenia shall supply on request by the agents and representatives referred to in paragraph 1, all documents and information, including any created or stored in electronic form relating to commitments entered into and expenditure financed under the Programme. It shall take suitable action to facilitate the work of the aforementioned agents and representatives of the Community within the framework of this Agreement.

Article 4 **Dispute Settlement**

Disputes between the Contracting Parties relating to this Agreement shall be settled in accordance with Section G of the Annex.

Article 5 **Language**

1. Any communication between the Commission and the Republic of Slovenia related to this Agreement shall be in English.
2. The Republic of Slovenia shall ensure that for the Commission examination referred to Article 3 (1) of Section A of the Annex, relevant national legislation, written procedures manuals, guidelines, standard control check-lists, relevant administrative notices, standard documents and forms shall be available in English. Where documentation is needed for purposes other than for that examination, but is not available in English, the Republic of Slovenia shall provide texts in English expeditiously following a request from the Commission.

6. člen**Prenehanje veljavnosti sporazuma**

1. Komisija in Republika Slovenija vsaka zase v skladu s svojimi posebnimi obveznostmi spremljata izvajanje programa v okviru tega sporazuma. Vsaka pogodbenica lahko odpove ta sporazum, če druga pogodbenica ne izpolni kake svoje obveznosti v zvezi s tem sporazumom, kar pa ne vpliva na pravice in obveznosti, ki so določene drugje v tem sporazumu. Kadar pogodbenica odkrije tako neizpolnitev obveznosti, o tem nemudoma obvesti drugo pogodbenico.
2. Če je Komisija odkrila neskladnost z obveznostmi iz tega sporazuma,
 - (a) obvesti Republiko Slovenijo o svojih namerah, ki jih tudi utemelji, in
 - (b) ima v zvezi s programom, vendar brez vpliva na sklepe, omenjene v 11. in 12. členu razdelka A priloge, pravico,
 - (i) da izvede finančne popravke do Republike Slovenije,
 - (ii) da preneha pošiljati denar Republikli Sloveniji,
 - (iii) da ne prevzema nobenih novih finančnih obveznosti za Skupnost in
 - (iv) da sporazum, če je to primerno, odpove od dneva, ko je bila neskladnost prvič odkrita.

7. člen**Podrobni pogoji**

Podrobni pogoji v zvezi z izvajanjem sporazuma so določeni v prilogi, kot sledi:

Razdelek A Finančno upravljanje

Razdelek B Upravljanje, spremljanje in nadzor ter ocenjevanje programa

Razdelek C Splošne določbe

Razdelek D Četrletna in letna poročila o izdatkih

Razdelek E Smernice za certifikacijski organ

Razdelek F Besedilo zakonodaje Skupnosti, omenjene v Uredbi (ES) št. 2222/2000 o finančnih pravilih za SAPARD³, kot je prirejeno za ta sporazum

Razdelek G Reševanje sporov

Priloga k temu sporazumu je njegov sestavni del.

8. člen**Točke za stike**

Dopise, ki se nanašajo na katero koli zadevo iz tega sporazuma in na katerih sta, kadar je to primerno, navedena številka in naziv programa, je treba nasloviti takole:

Article 6**Termination of Agreement**

1. The Commission and the Republic of Slovenia shall each, according to their respective specific obligations, monitor execution of the Programme in the framework of this Agreement. Without prejudice to the rights and obligations set forth elsewhere in this Agreement, each of the Contracting Parties may terminate this Agreement if the other fails to perform any of its obligations relating to this Agreement. Where one party detects such a failure, it shall immediately inform the other party.
2. Where the Commission has detected non-compliance with the obligations of this Agreement, it:
 - (a) shall notify the Republic of Slovenia of its intentions, with justification(s), and,
 - (b) shall have the right, with regard to the Programme, but without prejudice to the Decisions referred to in Articles 11 and 12 of Section A of the Annex:
 - (i) to make financial corrections against the Republic of Slovenia,
 - (ii) to cease to transfer monies to the Republic of Slovenia,
 - (iii) to refrain from undertaking any new financial obligations on the part of the Community, and,
 - (iv) if appropriate, to terminate this Agreement with effect from the time non-compliance was first detected.

Article 7**Detailed Conditions**

Detailed conditions relating to the execution of this Agreement are set out in the Annex as follows:

Section A: Financial Management,

Section B: Management, Monitoring and Evaluation of the Programme,

Section C: General Provisions,

Section D: Quarterly and Annual Declarations of expenditure,

Section E: Guidelines for Certifying Body,

Section F: Text of Community legislation referred to in Regulation (EC) No. 2222/2000 on financial rules for SAPARD³ adapted for this Agreement.

Section G: Dispute settlement.

The Annex to this Agreement shall form an integral part thereof.

Article 8**Contact Points**

Correspondence relating to any matter falling within the scope of this Agreement, where appropriate stating the Programme's number and title, shall be addressed to the following:

³ OJ L 253, 7. 10. 2000, stran 5.

³ OJ L 253, 7.10.2000, p. 5.

za Skupnost:

Commission of the European Communities
Directorate General Agriculture,
SAPARD Unit
Rue de la Loi, 200, B-1049 Brussels
Tel.: 00 32 2 2967 337
Faks: 00 32 2 29 51746
E-pošta: agri-sapard@cec.eu.int

za Republiko Slovenijo:

Ministrstvo za kmetijstvo, gozdarstvo in prehrano

Dunajska 56, 58, SI-1000 Ljubljana

Tel.: 00 386 1 478 9104
Faks: 00 386 1 478 9021
E-pošta: sapard.mkgp@gov.si

in

Ministrstvo za finance, Nacionalni sklad

Beethovnova 11, SI-1502 Ljubljana

Tel.: 00 386 1 478 6305
Faks: 00 386 1 478 6204
E-pošta: mf.nfsapard@mf-rs.si

9. člen
Začetek veljavnosti

Sporazum začne veljati na dan, ko sta se pogodbenici uradno obvestili, da so končane vse potrebne formalnosti za njegovo sklenitev.

10. člen
Podpis

Sporazum je sestavljen v dveh izvodih v angleškem in slovenskem jeziku, verodostojno pa je samo angleško besedilo.

Sestavljeno v Bruslju na peti dan meseca marca leta dva tisoč ena.

Za Komisijo
Evropskih skupnosti:
Franz FISCHLER l. r.
član Komisije

Za Vlado
Republike Slovenije:
Franci BUT l. r.
minister za kmetijstvo, gozdarstvo in prehrano

for the Community:

Commission of the European Communities
Directorate General Agriculture,
SAPARD Unit
Rue de la Loi, 200, B-1049 Brussels
Telephone: 00 32 2 2967 337
Fax: 00 32 2 29 51746
E-MAIL: agri-sapard@cec.eu.int

for the Republic of Slovenia:

Ministrstvo za kmetijstvo, gozdarstvo in prehrano
(Ministry of Agriculture, Forestry and Food)
Dunajska 56, 58, SI-1000 Ljubljana
Slovenia
Tel: 00 386 1 478 91 04
Fax: 00 386 1 478 90 21
E-mail: sapard.mkgp@gov.si

and

Ministrstvo za finance, Nacionalni sklad
(Ministry of Finance, National Fund)
Beethovnova 11, SI- 1502 Ljubljana
Slovenia
Tel: 00 386 1 478 63 05
Fax: 00 386 1 478 62 04
E-mail: mf.nfsapard@mf-rs.si

Article 9
Entry into Force

This Agreement shall enter into force on the date when both Contracting Parties have notified each other of the completion of all necessary formalities for its conclusion.

Article 10
Signature

This Agreement shall be drawn up in duplicate in English and in Slovene, only the English text being authentic.

Done at Brussels, this fifth day of March in the year two thousand and one.

For Commission of
the European Communities:
Franz FISCHLER, (s)
Member of the Commission

For the Government of
the Republic of Slovenia:
Franci BUT, (s)
Minister of Agriculture, Forestry and Food

PRILOGA

RAZDELEK A
FINANČNO UPRAVLJANJERazdelek A
Finančno upravljanje1. člen
Področje

Ta razdelek vsebuje finančne določbe za izvajanje programa. Program se izvaja pod pogojem, da Komisija sprejme sklep o prenosu upravljanja pomoči na agencijo, in v skladu z vsebino omenjenega sklepa.

2. člen
Opredelitev pojmov

V tem sporazumu se uporabljajo te opredelitive pojmov:

- (a) **“nacionalni sklad”** pomeni organ, ki ga imenuje Republika Slovenija in nastopa kot pristojni organ, za katerega je odgovoren nacionalni odredbodajalec;
- (b) **“pristojni organ”** pomeni organ v Republiki Sloveniji, ki
 - (i) izda, spremlja in nadzoruje ter odvzame akreditacijo agencije SAPARD,
 - (ii) imenuje certifikacijski organ;
- (c) **“agencija SAPARD”** pomeni organ, ki ga ustanovi Republika Slovenija in deluje v njeni pristojnosti ter opravlja nalogo izvajanja in nalogo plačevanja. Hkrati je lahko v Republiki Sloveniji akreditirana samo ena agencija SAPARD;
- (d) **“certifikacijski organ”** pomeni organ, ki je operativno neodvisen od agencije SAPARD in ki potrjuje obračune, poroča o sistemih za upravljanje in nadzor ter preverja in potrjuje deleže financiranja;
- (e) **“evro račun SAPARD”** pomeni račun, ki ga v imenu Republike Slovenije in v njeni pristojnosti odpre nacionalni odredbodajalec pri finančni ali zakladniški instituciji in ki se obrestuje po normalnih komercialnih pogojih, tako da na ta račun lahko prejema plačila, navedena v 7. členu tega razdelka; račun se uporablja izključno samo za transakcije programa SAPARD, vodi se v evrih in ni obremenjen z nobenimi dajatvami ali davki;
- (f) **“finančno leto”** pomeni koledarsko leto od 1. januarja do 31. decembra;
- (g) **“ukrep”** je sredstvo za izvedbo prednostne naloge, ki omogoča sofinanciranje projekta; za vsak ukrep sta dodeljena prispevka Skupnosti in Republike Slovenije, posebej pa so določeni tudi cilji, ki naj se z njim dosežejo;
- (h) **“projekt”** pomeni katero koli aktivnost, ki jo končni upravičenec izvaja v okviru programa;

ANNEX

SECTION A
FINANCIAL MANAGEMENTSection A
Financial ManagementArticle 1
Scope

This Section sets out the financial provisions for execution of the Programme. The execution of the Programme shall be subject to the adoption of a Commission Decision conferring management of aid on an Agency and to the content of that Decision.

Article 2
Definitions

For the purposes of this Agreement, the following definitions shall apply:

- (a) **“National Fund”** means the body appointed by the Republic of Slovenia and placed under the responsibility of the National Authorising Officer which acts as the Competent Authority;
- (b) **“Competent Authority”** means the body in the Republic of Slovenia which,
 - (i) issues, monitors and withdraws accreditation of the SAPARD Agency,
 - (ii) appoints a Certifying Body;
- (c) **“SAPARD Agency”** means the body established by the Republic of Slovenia and operating under its responsibility which discharges an implementing function and a paying function. Only one SAPARD Agency may be accredited at any time in the Republic of Slovenia;
- (d) **“Certifying Body”** means the body which is operationally independent of the SAPARD Agency and establishes a certificate of the accounts, reports on the management and control systems and verifies the co-financing elements;
- (e) **“SAPARD euro account”** means the account opened by the National Authorising Officer, on behalf of the Republic of Slovenia, under their responsibility in a financial or treasury institution bearing interest under normal commercial conditions to receive payments referred to in Article 7 of this Section and used exclusively for SAPARD transactions, maintained in euro and not subject to any charges or taxes;
- (f) **“Financial year”** means the calendar year 1 January to 31 December;
- (g) **“Measure”** is the means by which a priority is implemented, which enables projects to be co-financed; a measure is assigned a contribution from the Community and the Republic of Slovenia, as well as a set of specified targets;
- (h) **“Project”** means any operation carried out by the final beneficiaries under the Programme;

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| (i) "končni upravičenec" pomeni organizacijo ali javno ali zasebno pravno osebo oziroma zasebnika, odgovornega za izvajanje projekta; | (i) "Final Beneficiary" means the organisation or public or private undertakings responsible for conducting a project; |
| (j) "prispevek Skupnosti" pomeni delež sofinanciranja Skupnosti glede na celoten upravičen javni izdatek po tem programu; | (j) "Community contribution" means the part co-financed by the Community in relation to the total eligible public expenditure carried out under the Programme; |
| (k) "javni izdatek" pomeni izdatek Skupnosti in drug javni izdatek vseh javnih organov Republike Slovenije. | (k) "Public expenditure" means Community plus other public expenditure from all public bodies in the Republic of Slovenia. |

3. člen

Prenos upravljanja pomoči

1. Republika Slovenija dovoli Komisiji, da pred sprejetjem sklepa o prenosu upravljanja pomoči na agencijo preveri skladnost s pogoji iz prve in tretje točke razdelka F, ki so v nadaljnjem besedilu tega razdelka imenovani "pogoji", in 4., 5., 6. in 14. členom tega razdelka.

Pri ugotavljanju skladnosti s pogoji in členi, omenjenimi v prvem pododstavku, Komisija:

- (a) pregleda postopke in organiziranost Nacionalnega sklada v zvezi z izvajanjem programa, postopke in organiziranost agencije SAPARD ter po potrebi tudi postopke in organiziranost drugih organov, na katere so bile morda prenesene naloge v skladu s tretjim odstavkom 4. člena, tretjim odstavkom 5. člena in petim odstavkom 6. člena tega razdelka;
 - (b) opravi preverjanja na kraju samem.
2. Republika Slovenija zagotovi, da je nacionalni odredbodajalec Republike Slovenije vedno v celoti finančno odgovoren za sredstva iz prispevka Skupnosti. Nacionalni odredbodajalec je točka za stike za finančne podatke, ki se pošiljajo med Komisijo in Republiko Slovenijo.
 3. Sklep o prenosu upravljanja pomoči na agencijo v Republici Sloveniji je lahko sprejet začasno, če so izpolnjeni pogoji in členi, navedeni v prvem pododstavku prvega odstavka.

4. člen

Naloge pristojnega organa

1. Republika Slovenija zagotovi, da se pristojni organ pred akreditacijo agencije SAPARD prepriča, da sistem upravne ureditve, računovodstva, plačil in notranjega nadzora agencije zagotavlja:
 - (a) da se sprejemljivost zahtevkov in skladnost s tem sporazumom preverita, preden je odobreno izplačilo;
 - (b) da so obveznosti in izvršena plačila pravilno in v celoti evidentirani na ustreznih računih;
 - (c) da bo potrebna dokumentacija predložena v zahtevanem roku in obliki;

Article 3

Conferral of management of aid

1. The Republic of Slovenia shall permit the Commission to verify compliance with the conditions of Item 1 and Item 3 of Section F, hereinafter referred to in this Section as "the conditions", and with Article 4, Article 5, Article 6 and Article 14 of this Section, prior to taking a Decision on conferral of management of aid on an Agency.

For the establishment of compliance with the conditions and with the Articles mentioned in the first subparagraph, the Commission shall:

- (a) examine the National Fund procedures and structures related to the implementation of the Programme and SAPARD Agency procedures and structures and, where appropriate, procedures and structures of other bodies to which tasks may have been delegated in accordance with Article 4 (3), Article 5 (3) and Article 6 (5) of this Section;
 - (b) carry out verifications on-the-spot.
2. The Republic of Slovenia shall ensure that, at all times, the National Authorising Officer of the Republic of Slovenia bears the full financial responsibility and liability for the funds resulting from the Community contribution. The National Authorising Officer shall be the contact point for financial information sent between the Commission and the Republic of Slovenia.
 3. The Decision to confer management of aid on an Agency in the Republic of Slovenia may be made on a provisional basis, provided the conditions and Articles referred to in the first sub-paragraph of paragraph 1 are complied with.

Article 4

Tasks of the Competent Authority

1. The Republic of Slovenia shall ensure that before accrediting the SAPARD Agency, the Competent Authority shall be satisfied that the administrative, accounting, payment and internal control arrangements of that Agency offer the following guarantees:
 - (a) the admissibility of claims and compliance with this Agreement are checked before payment is authorised;
 - (b) the commitments and payments effected are correctly and fully recorded in the accounts;
 - (c) the necessary documents are submitted within the time and in the form required;

- (d) da se upravičenost vlog in skladnost s tem sporazumom preverita pred podpisom pogodb z upravičenci in knjiženjem obveznosti.

Agencija SAPARD hrani dokumentacijo, na podlagi katere so bila izvršena plačila, in dokumentacijo, ki se nanaša na izvajanje predpisanih upravnih in fizičnih kontrol. Kadar hranijo ustrezno dokumentacijo organi, ki so pristojni za potrjevanje izdatkov, morajo ti organi pošiljati agenciji SAPARD poročila o številu izvedenih pregledov, njihovi vsebini in ukrepih, sprejetih glede na rezultate preverjanja.

2. Republika Slovenija zagotovi, da se sklep pristojnega organa o akreditaciji agencije SAPARD sprejme na podlagi pregleda, ki zajema postopke in organiziranost, navedene v prvem odstavku. V pregled so vključeni zlasti postopki in rešitve, sprejeti za zavarovanje interesov Skupnosti v zvezi s posli, ki se financirajo iz programa, pri čemer je treba upoštevati 5. in 14. člen tega razdelka, in sicer za:

- (a) izvrševanje plačil,
- (b) varovanje premoženja,
- (c) varnost računalniškega sistema,
- (d) vzdrževanje računovodskih evidenc,
- (e) delitev nalog in ustreznost notranjega in zunanje-
ga nadzora,
- (f) jamstva, ki jih je treba pridobiti,
- (g) zneske, ki jih je treba izterjati,
- (h) izbiro projektov, javne razpise, sklepanje pogodb
in
- (i) spoštovanje pravil za javna naročila.

3. Pregled, naveden v drugem odstavku, je treba opraviti v skladu z mednarodno sprejetimi revizijskimi standardi.

Pristojni organ lahko prenese izvajanje pregleda na druge organe. V vseh primerih pa ostaja za pregled v celoti odgovoren nacionalni odredbodajalec v imenu Republike Slovenije.

4. Akreditacijo je mogoče podeliti začasno za obdobje, ki se določi glede na resnost težav, dokler niso izvedene vse potrebne spremembe upravnih in računovodskih postopkov. Kadar je predvidena taka začasna akreditacija, morajo biti zadovoljivo izpolnjeni pogoji iz 5. in 14. člena tega razdelka in zlasti ta merila:

- (i) pisni postopki,
- (ii) ločitev nalog,
- (iii) preverjanje pred odobritvijo projekta in pred izplačilom,
- (iv) plačilni postopki,
- (v) računovodski postopki,
- (vi) varnost računalniškega sistema,
- (vii) notranja revizija in določbe za javna naročila, kadar je to primerno.

- (d) the eligibility of applications and compliance with this Agreement are checked before contracts with beneficiaries are signed and the commitment recorded.

The SAPARD Agency shall hold documents justifying the payments effected and documents concerning the carrying out of the prescribed administrative and physical controls. Where the relevant documents are held by the bodies responsible for authorising the expenditure, those bodies must transmit reports to the SAPARD Agency on the number of checks carried out, their content and the action taken in the light of the results.

2. The Republic of Slovenia shall ensure that the decision of the Competent Authority to accredit the SAPARD Agency is taken on the basis of an examination covering the procedures and structures for the arrangements referred to in paragraph 1. The examination shall, in particular, include the arrangements adopted to protect the Community's interests, in respect of transactions to be financed by the Programme, taking account of Article 5 and Article 14 of this Section namely:

- (a) the execution of payments,
- (b) the safeguarding of the treasury,
- (c) the security of computer systems,
- (d) the maintenance of accounting records,
- (e) the division of duties and the adequacy of internal and external controls,
- (f) guarantees to be obtained,
- (g) amounts to be collected,
- (h) the selection of projects, tendering, contracting and
- (i) the respect of procurement rules.

3. The examination referred to in paragraph 2 shall be conducted according to internationally accepted auditing standards.

The Competent Authority may delegate the conduct of the examination to other bodies. In all cases the National Authorising Officer, on behalf of the Republic of Slovenia, retains overall responsibility

4. Accreditation may be provisionally granted for a period to be fixed in relation to the seriousness of the problem pending the implementation of any requisite changes to the administrative and accounting arrangements. In instances where such a provisional accreditation is envisaged, there must be satisfactory compliance with Article 5 and Article 14 of this Section, in particular with the following criteria:

- (i) written procedures,
- (ii) segregation of duties,
- (iii) pre-project approval and pre-payment checks,
- (iv) payment procedures,
- (v) accounting procedures,
- (vi) computer security,
- (vii) internal audit and, where appropriate, public procurement provisions.

5. Pristojni organ zagotovi, da je računovodski sistem agencije SAPARD skladen z mednarodno sprejetimi računovodskimi standardi.
6. Če ima pristojni organ zadostna zagotovila, da pregledana agencija SAPARD izpolnjuje vse ustrezne zahteve, nadaljuje postopek akreditacije. Sicer pa da agenciji SAPARD navodila za ustrezno upravno in računovodsko ureditev in jo zlasti opozori na pogoje, ki jih agencija mora izpolniti, preden ji je lahko podeljena akreditacija.
7. Nacionalni odredbodajalec sporoči Komisiji o agenciji SAPARD, ki je bila akreditirana za izvajanje nalog, določenih v 5. členu, te podatke:
- ime in statut agencije SAPARD;
 - upravne in računovodske pogoje ter pogoje notranjega nadzora, ki veljajo za izplačila v zvezi z izvajanjem programa;
 - akt o akreditaciji, ki ga sestavlja pisno potrdilo, da ta organ izpolnjuje merila za akreditacijo, in v katerem so po potrebi navedena navodila za spremembe in določen rok zanje;
 - informacije o:
 - odgovornostih, prenesenih na agencijo,
 - razporeditvi nalog med oddelke,
 - njenem odnosu do drugih javnih ali zasebnih organov in inštitucij, ki so prav tako prevzele naloge za izvajanje ukrepov, na podlagi katerih agencija z izdatki obremenuje program,
 - postopkih, s katerimi se zahtevki upravičencev sprejmejo, pregledajo in potrdijo ter s katerimi se izdatek odobri, izplača in knjiži,
 - določbah za notranje revizije.
- Nacionalni odredbodajalec Komisijo vnaprej obvesti o vsaki predlagani spremembi teh podatkov, še preden se spremembe začno izvajati.
8. Republika Slovenija zagotovi, da pristojni organ spremlja in nadzoruje akreditacijo in da akreditacijo takoj odvzame, če agencija SAPARD pri svojem delu ne izpolnjuje katerega od meril, navedenih v točkah (i) do (vii) četrtega odstavka. Nacionalni odredbodajalec o tem nemudoma obvesti Komisijo.
5. The Competent Authority shall ensure that the SAPARD Agency accounting system meets internationally accepted accounting standards.
6. If the Competent Authority is satisfied that the SAPARD Agency examined complies with all relevant requirements, it shall proceed with its accreditation. Otherwise, it shall address to the SAPARD Agency instructions relating to the administrative and accounting arrangements, and in particular to any conditions the Agency is required to fulfil before accreditation may be granted.
7. The National Authorising Officer shall communicate to the Commission the following particulars of the SAPARD Agency accredited to carry out the tasks set out in Article 5:
- the name and statute of the SAPARD Agency;
 - the administrative, accounting and internal control conditions under which payments are made relating to implementation of the Programme;
 - the act of accreditation which shall consist of a written confirmation that the body meets the criteria for accreditation, and, when relevant, shall set out the instructions as to changes and the period set;
 - information on the following:
 - the responsibilities vested in it,
 - the allocation of responsibilities between its departments,
 - its relationship with other bodies, public or private, which also hold responsibilities for executing measures under which it charges expenditure to the Programme,
 - the procedures by which claims by beneficiaries are received, verified, and validated, and by which expenditure is authorised, paid and accounted for,
 - the provisions for internal audits.
- The National Authorising Officer shall inform the Commission in advance of any proposed change in those particulars before those changes are implemented.
8. The Republic of Slovenia shall ensure that the Competent Authority monitors accreditation and that, where there is a failure to meet any of criteria set out in paragraph 4 (i) to (vii) by the SAPARD Agency's operations, it shall immediately withdraw accreditation. The National Authorising Officer shall immediately inform the Commission.

5. člen

Naloge agencije SAPARD pri izvajanju in plačevanju

1. Naloga agencije SAPARD pri izvajanju obsega:
- pripravo javnih razpisov in objavljanje pogojev za upravičenost;
 - izbiranje projektov, vključno z merili za njihovo razvrščanje;

Article 5

Implementation and payment tasks of the SAPARD Agency

1. The implementation task of the SAPARD Agency shall include:
- call for applications and publicising terms and conditions for eligibility,
 - project selection, including the application of ranking criteria,

- (c) preverjanje vlog za odobritev projektov glede na pogoje za upravičenost, skladnost s tem sporazumom, in kadar je to primerno, tudi glede na določbe o javnih naročilih;
- (d) določitev pogodbenih obveznosti med agencijo in upravičenci v pisni obliki, vključno z informacijami o možnih sankcijah, če te obveznosti ne bodo izpolnjene, in po potrebi izdajo dovoljenja za začetek dela;
- (e) izvajanje preverjanj na kraju samem pred odobritvijo projekta in po njej, da se ugotovi upravičenost;
- (f) spremljanje dela za zagotovitev napredka projekta, ki se izvaja;
- (g) poročanje o napredku pri izvajanju ukrepov na podlagi kazalcev;
- (h) zagotovitev, da se bodo upravičenci zavedali prispevka Skupnosti k temu projektu.
2. Naloga agencije SAPARD pri plačevanju obsega:
- (a) preverjanje zahtevkov za izplačilo;
- (b) izvajanje preverjanj na kraju samem, da se ugotovi upravičenost do izplačila;
- (c) odobravanje plačil;
- (d) izvrševanje plačil;
- (e) računovodsko evidentiranje obveznosti in plačil;
- (f) če je tako zahtevano s pogodbenimi obveznostmi med agencijo SAPARD in upravičencem ali z določbami programa, tudi kontrole pri upravičencih po izplačilu pomoči, da se ugotovi, če se še vedno izpolnjujejo pogoji za upravičenost do pomoči.
3. Če se naloge izvajanja in plačevanja ne izvajajo v eni sami upravni organizaciji, jih agencija SAPARD lahko prenese na druge institucije, če so izpolnjeni pogoji odstavkov 2.3.1 do 2.3.8 iz 14. člena tega razdelka. V nobenem primeru pa se na druge ne smejo prenesti naloge izvrševanja plačil in računovodskega evidentiranja obveznosti in plačil, opredeljenih v členu 14 1.2 in 1.3 tega razdelka. Naloge odobravanja projektov, pregledov na kraju samem in izvrševanja plačil morajo biti med seboj ustrezno ločene.
4. Republika Slovenija zagotovi, da pristojni organ vse predloge sprememb načina izvajanja ali plačevanja agencije SAPARD po njeni akreditaciji predloži Komisiji, da ta vnaprej preveri njihovo izvajanje.
5. Republika Slovenija zagotovi, da agencija SAPARD sporoča organu za upravljanje vse potrebne podatke za izvajanje njegovih nalog, če agencija SAPARD sama ne opravlja tudi nalog organa za upravljanje iz točke (c) 2. člena razdelka B.
- (c) checking of applications for approval of projects against terms and eligibility conditions, and compliance with this Agreement, including, where appropriate, public procurement provisions,
- (d) laying down contractual obligations in writing between the Agency and beneficiaries including information on possible sanctions in the event of non-compliance with those obligations and, where necessary, the issue of approval to commence work,
- (e) execution of on-the-spot checks to establish eligibility both prior to and following project approval,
- (f) follow-up action to ensure progress of projects being implemented,
- (g) reporting of progress of measures being implemented against indicators,
- (h) ensuring that the beneficiary is made aware of the Community contribution to the project.
2. The payment task of the SAPARD Agency shall include:
- (a) checking of payment claims,
- (b) execution of on-the-spot checks to establish eligibility for payment,
- (c) authorisation of payment,
- (d) execution of payment,
- (e) accounting of commitments and payments,
- (f) where required by contractual obligations between the SAPARD Agency and the beneficiary or by provisions of the Programme, controls on beneficiaries after payment of aid to establish whether the terms and eligibility conditions of the grants continue to be respected.
3. Where functions of implementation and payment are not discharged within a single administrative structure, the SAPARD Agency may delegate them to other parties provided the conditions referred to in paragraphs 2.3.1 to 2.3.8 of Article 14 of this Section are complied with. However, in no case may the functions of execution of payment, and of accounting of commitment and payment set out in Article 14.1.2. and 14.1.3. of this Section, be delegated. The project approval, on-the-spot controls and payment processes must be based on an appropriate segregation of duties.
4. The Republic of Slovenia shall ensure that any proposed changes in the implementing or paying arrangements of the SAPARD Agency after its accreditation are submitted by the Competent Authority to the Commission for examination in advance of their implementation.
5. The Republic of Slovenia shall ensure that where the SAPARD Agency does not also discharge the functions of the Managing Authority provided for in Article 2 (c) of Section B, the SAPARD Agency shall communicate to that Authority the information necessary for it to perform its functions.

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| <p>6. Preden agencija SAPARD sklene pogodbene dogovore z možnim upravičencem za naložbe v infrastrukturne projekte, za katere je normalno pričakovati, da bodo ustvarili znaten čisti prihodek, mora oceniti, ali gre za projekt take vrste. Če agencija sklepa, da je tako, mora zagotoviti, da javna pomoč iz vseh virov ne presega 50% skupnih upravičenih stroškov.</p> | <p>6. In respect of investments in infrastructure projects of a type that would normally be expected to generate substantial net revenue, the SAPARD Agency shall assess, prior to entering into contractual arrangements with a potential beneficiary, whether the project is of this type. Where it can be concluded that it is, the Agency shall ensure that the public aid from all sources does not exceed 50% of total eligible cost.</p> |
| <p>7. Razen za naložbe v infrastrukturo, ki ne ustvarjajo znatnega čistega prihodka, agencija SAPARD za naložbe v projekte zagotovi, da javna pomoč po programu iz vseh virov skupaj za noben projekt ne presega 50% skupnih upravičenih stroškov. Ukrepi za usposabljanje se štejejo kot vlaganje v človeške vire in ne kot naložba za namene tega odstavka.</p> | <p>7. In respect of investments in projects except those in infrastructure of a type not generating substantial net revenue, the SAPARD Agency shall ensure that the cumulation of public aid granted under the Programme from all sources does not exceed 50% of total eligible cost of any project. Measures for training are considered to be human capital and not investment for the purposes of this paragraph.</p> |

6. člen

Naloge certifikacijskega organa

1. Republika Slovenija zagotovi, da naloge certifikacijskega organa obsegajo:
 - (a) izdajo potrdila o letnem obračunu agencije SAPARD in evro računu SAPARD, s katerim potrdi njuno celovitost, točnost in verodostojnost;
 - (b) pripravo letnega poročila o primernosti sistemov agencije SAPARD za upravljanje in nadzor glede njihove sposobnosti za zagotavljanje skladnosti izdatkov s prvim odstavkom 7. člena tega razdelka;
 - (c) preverjanje in potrditev obstoja in pravilnosti nacionalnega deleža sofinanciranja iz drugega odstavka 8. člena tega razdelka.
2. Certifikacijski organ je služba ali organ, ki je pri svojem delu neodvisen od agencije SAPARD in je ustrezno strokovno usposobljen.
3. Potrdilo iz prvega odstavka temelji na pregledu postopkov in vzorčnem preverjanju transakcij. Nanaša se na skladnost plačil s tem sporazumom glede na zmožnost upravnih struktur agencije SAPARD in Nacionalnega sklada, da tako skladnost preverijo pred vsakim izplačilom.
4. V poročilu iz točke (b) prvega odstavka je treba ugotoviti:
 - (a) ali je s postopki agencije SAPARD zlasti glede meril in nalog iz 4., 5. in 14. člena tega razdelka primerno zagotovljeno, da so aktivnosti, ki so obračunane v breme programa, skladne s tem sporazumom, in navesti, kakšna priporočila so bila dana za izboljšanje sistemov;
 - (b) ali je letni obračun, omenjen v 11. členu tega razdelka, skladen s poslovnimi knjigami in računovodskimi evidencami agencije SAPARD;
 - (c) ali so izjave o izdatkih, kot so določene v 9. členu tega razdelka in v razdelku D, resničen, popoln in točen zapis poslov v breme programa;

Article 6

Tasks of the Certifying Body

1. The Republic of Slovenia shall ensure that the tasks of the Certifying Body shall comprise:
 - (a) delivery of a certificate on the annual account of the SAPARD Agency as well as the SAPARD euro account regarding the integrality, accuracy and veracity of those accounts,
 - (b) reporting on an annual basis on the adequacy of management and control systems of the SAPARD Agency as regards their capability to ensure conformity of expenditure with Article 7 (1) of this Section,
 - (c) verification of the existence and correctness of the national co-financing element referred to in Article 8 (2) of this Section.
2. The Certifying Body shall be a department or body which is operationally independent of the SAPARD Agency and which has an appropriate technical vocation.
3. The certificate referred to in paragraph 1 shall be based on an examination of procedures and of a sample of transactions. It shall cover compliance of payments with this Agreement as regards the capability of the SAPARD Agency's and National Fund's administrative structures to ensure that such compliance has been checked before a payment is made.
4. The report referred to in paragraph 1(b) shall state whether:
 - (a) the SAPARD Agency's procedures, with particular regard to the criteria and functions in Article 4, Article 5 and Article 14 of this Section, are such as to give reasonable assurance that the operations charged to the Programme comply with this Agreement, and what recommendations have been made for the improvement of systems,
 - (b) the annual accounts referred to in Article 11 of this Section are in accordance with the books and records of the SAPARD Agency,
 - (c) the declarations of expenditure as provided for in Article 9 of this Section and Section D are a materially true, complete and accurate record of the operations charged to the Programme,

- (d) ali so finančni interesi Skupnosti ustrezno zavarovani glede zneskov, ki jih je treba izterjati, in kadar je to primerno, glede pridobljenih jamstev;
- (e) ali je agencija SAPARD upoštevala priporočila za izboljšanje sistemov, ki so ji bila dana;
- (f) ali je v obravnavanem finančnem letu prišlo do kakih izrednih transakcij ali tehničnih težav;
- (g) ali so bile v obdobju od prejšnjega poročanja izvedene kake pomembne spremembe.

Poročilu naj bodo priloženi podatki o številu in strokovni usposobljenosti osebja, ki opravlja revizijo, o opravljenem delu, številu pregledanih transakcij, pridobljeni stopnji pomembnosti in zanesljivosti, vseh ugotovljenih slabostih in o priporočilih za izboljšave ter o postopkih, ki so jih certifikacijski organ ter drugi notranji in zunanji revizijski organi opravili v agenciji SAPARD in na podlagi katerih je certifikacijski organ v celoti ali delno pridobil zagotovila o zadevah, ki so vključene v poročilo.

5. Certifikacijski organ opravi svoja preverjanja v skladu z mednarodno sprejetimi revizijskimi standardi in smernicami iz razdelka E. Če je organ, ki je imenovan za certifikacijski organ, državni revizijski urad ali podobna inštitucija, lahko del nalog ali vse naloge pregledovanja iz tretjega odstavka prenese na druge pod pogojem, da se naloge učinkovito izvajajo. Certifikacijski organ v vsakem primeru ostane v celoti odgovoren za izvajanje teh nalog.
6. Preglede je treba opravljati med letom in po koncu vsakega finančnega leta.
7. Nacionalni odredbodajalec zagotovi, da certifikacijski organ v potrdilu o letnem obračunu in revizijskem poročilu o ugotovitvah revizije iz prvega odstavka zlasti navede, ali si je pridobil zadostna zagotovila, da so obračuni, ki se pošiljajo Komisiji, resnični, popolni in točni in da so zadovoljivo delovali postopki notranjega nadzora. Potrdilo in poročilo morata biti sestavljena najkasneje do 15. aprila v letu, ki sledi obravnavanemu finančnemu letu, in ju pristojni organ pošlje Komisiji najkasneje do 30. aprila. Izvod poročila prejme tudi nadzorni odbor iz 7. člena razdelka B.

7. člen

Obveznosti in plačila Komisije

1. Skupnost sofinancira samo pomoč iz programa SAPARD, odobreno v skladu s tem sporazumom.
2. Plačila Komisije iz prispevka Skupnosti se izvršujejo v skladu z letnim sporazumom oziroma sporazumi o financiranju iz 2. člena tega sporazuma na evro račun SAPARD in pod pogojem, da pri preverjanjih in potrditvah iz 9. člena tega razdelka niso bile odkrite nikakršne težave. Nacionalni odredbodajalec sporoči podrobne podatke tega računa Komisiji, kot je določeno v obrazcu D-3 iz razdelka D.

- (d) the financial interests of the Community are properly protected as regards amounts to be collected and, where appropriate, guarantees obtained,
- (e) recommendations on the improvement of systems addressed to the SAPARD Agency have been followed up,
- (f) any exceptional transactions or technical difficulties have been experienced regarding the financial year concerned,
- (g) any significant modification has been made since the previous report of the information.

The report shall be accompanied by information on the number and qualifications of staff undertaking the audit, on the work done, on the number of transactions examined, on the level of materiality and confidence obtained, on any weakness found and recommendations made for improvement, and on the operations of both the Certifying Body and other audit bodies, internal and external to the SAPARD Agency, from which all or part of the Certifying Body's assurance on the matters reported was gained.

5. The Certifying Body shall conduct its examination according to internationally accepted auditing standards and the guidelines set out in Section E. Where the body appointed is the National Audit Office or equivalent, it may delegate some or all of the examination tasks referred to in paragraph 3 provided the tasks are discharged effectively. The Certifying Body in all cases retains overall responsibility for the tasks.
6. The checks shall be undertaken both during and after the end of each financial year.
7. The National Authorising Officer shall ensure that the Certifying Body's certificate on the annual account and the audit report of its findings referred to in paragraph 1 shall in particular state whether it has gained reasonable assurance that the accounts to be transmitted to the Commission are true, complete and accurate, and that the internal control procedures have operated satisfactorily. The Certificate and the report shall be drawn up by 15 April at the latest of the year following the financial year concerned and communicated by the Competent Authority to the Commission by 30 April at the latest. The Monitoring Committee referred to in Article 7 of Section B shall receive a copy of the report.

Article 7

Commitments and payments from the Commission

1. Only SAPARD assistance granted in accordance with this Agreement shall be subject to co-financing by the Community.
2. Payment by the Commission of the Community contribution shall be made in accordance with the Annual Financing Agreement(s) referred to in Article 2 of this Agreement to the SAPARD euro account and provided that the verifications referred to in Article 9 of this Section have not indicated any problems. The National Authorising Officer shall communicate the details of this account to the Commission as set out in Form D 3 in Section D.

3. Plačila se knjižijo na najstarejše odprte obveznosti.
- Proračunske obveznosti Skupnosti za Republiko Slovenijo se knjižijo na račune Komisije na podlagi sklepa Komisije, s katerim se odobri podpis vsakega letnega sporazuma o financiranju.
- Obveznosti se praviloma določijo letno. Prva obveznost se knjiži na račune Komisije za Republiko Slovenijo, ko Komisija sprejme sklep, da se odobri podpis letnega sporazuma o financiranju. Kasneje se obveznosti določijo vsako leto s sklepom Komisije o odobritvi podpisa letnega sporazuma o financiranju. Vsaka letna obveznost je določena v letnem sporazumu o financiranju.
4. Obveznosti Komisije samodejno prenehajo
- (a) v celoti za vsako leto, če letni sporazum o financiranju ni podpisan do konca naslednjega leta;
- (b) za del obveznosti, ki ni bil poravnani z vplačilom na račun ali za katerega Komisija ni prejela zahtevka za plačilo, ki bi vseboval vse potrebne elemente, da bi Komisija do konca drugega leta, ki sledi letu prevzete obveznosti, lahko izvedla plačilo v skladu s šestim odstavkom.
5. Če bodo na voljo dodeljena proračunska sredstva, bo Komisija izvršila začetno vplačilo na evro račun SAPARD. To plačilo, ki se lahko izvrši v več kot enem obroku, ne presega 49% prve letne obveznosti do Republike Slovenije, določene v prvem letnem sporazumu o financiranju. Plačilo se izvede po sprejetju programa in po sklenitvi tega sporazuma in prvega letnega sporazuma o financiranju pod pogojem, da je bil sprejet sklep o akreditaciji agencije SAPARD iz prvega odstavka 3. člena tega razdelka. Če v 18 mesecih od datuma tega vplačila Komisija ne prejme nobenega sprejemljivega zahtevka za plačilo v skladu z 9. členom tega razdelka, se plačilo vrne v evrih z vsemi pripadajočimi obrestmi.
- Če je na račun vplačanih manj kot 49%, se lahko Komisiji predložijo zahtevki za dodatna vplačila na račun do splošne omejitve na podlagi seštevka poročil o izdatkih iz točke (b) prvega odstavka 8. člena, ki še niso bili poravnani. Če so potrebna dodatna vplačila, bo Komisija glede na razpoložljiva proračunska sredstva vplačala na račun dodatne zneske.
- Ves čas trajanja programa uporablja nacionalni odredbodajalec sredstva, vplačana na račun, samo za plačevanje izdatkov iz prispevka Skupnosti v skladu s tem sporazumom. Vse obresti, ki se naberejo iz plačila na račun, se uporabijo izključno samo za program.
6. Vmesna plačila, ki niso predplačila na račun, izvede Komisija za vračilo po programu dejansko izplačanih izdatkov, kot jih je potrdil nacionalni odredbodajalec v skladu z 9. členom tega razdelka. Taka plačila se izračunajo in izvedejo na ravni ukrepov, vsebovanih v finančnem načrtu programa.
3. Payments shall be posted to the earliest open commitment.
- Community budget commitments for the Republic of Slovenia shall be made in the Commission accounts on the basis of the Commission decision authorising signature of each Annual Financing Agreement.
- Commitments shall as a general rule be effected annually. The first commitment in the Commission accounts for the Republic of Slovenia shall be made when the Commission decision authorising signature of the Annual Financing Agreement has been taken. Subsequent commitments shall be effected each year by the Commission decision authorising signature of each Annual Financing Agreement. Each annual commitment shall be set out in the Annual Financing Agreement.
4. The Commission shall automatically decommit
- (a) the entire commitment relating to any year if signature of the Annual Financing Agreement has not been taken by the end of the following year;
- (b) any part of a commitment which has not been settled by the payment on account or for which it has not received a payment application containing all elements to enable payment by the Commission pursuant to paragraph 6 by the end of the second year following the year of commitment.
- 5 Subject to available appropriations, the Commission shall make an initial payment on account to the SAPARD euro account. This payment, which may be made in more than one instalment, shall not exceed 49% of the annual commitment to the Republic of Slovenia set out in the first Annual Financing Agreement. The payment shall be made after adoption of the Programme, on condition that the SAPARD Agency accreditation has been subject to the Decision referred to in Article 3 (1) of this Section, and after this Agreement and the first Annual Financing Agreement have been concluded. The payment shall be repaid in euro with all interest accrued if no acceptable payment application in accordance with Article 9 of this Section is received by the Commission within 18 months of the date of the initial instalment of that payment.
- Where the payment on account made is less than the 49%, requests may be submitted to the Commission for additional payments on account within that overall limit, based on the sum of expenditure declarations referred to in Article 8 (1) (b) of this Section, but not yet settled. Subject to availability of appropriations, the Commission shall make further payments on account reflecting this anticipated need.
- Throughout the lifetime of the Programme, the National Authorising Officer shall use the payment on account only to pay the Community contribution to expenditure in compliance with this Agreement. All interest earned on the payment on account shall be used exclusively for the Programme.
6. Interim payments, other than those on account, shall be made by the Commission to reimburse expenditure actually paid under the Programme as certified by the National Authorising Officer in accordance with Article 9 of this Section. Such payments shall be calculated and made at the level of measures contained in the financing plan of the Programme.

Zanje veljajo tile pogoji:

- (a) Komisiji je moralo biti že predloženo najnovejše letno poročilo o izvajanju programa z vsemi podatki, določenimi v petem odstavku 8. člena razdelka B;
- (b) Komisiji je morala biti v roku predložena vmesna ocena, navedena v 10. členu razdelka B;
- (c) izdatek po posameznem ukrepu mora biti skladen s programom, in kadar je to primerno, mora biti upoštevana prožnost med ukrepi in mora biti v mejah prispevka Skupnosti na podlagi sklenjenega letnega sporazuma o financiranju;
- (d) ravnati je treba v skladu s priporočili iz tretjega odstavka 8. člena razdelka B v za to določenem roku, kadar pa so taka priporočila namenjena odpravi hujših pomanjkljivosti v sistemu spremljanja in nadzora ali v sistemu upravljanja, ki spodbujajo pravilno finančno upravljanje programa, mora Republika Slovenija sporočiti svoje razloge in pojasniti, zakaj ni ukrepala; ukrepati je treba na podlagi vseh zahtev Komisije za odpravo napak;
- (e) upoštevati je treba finančne posledice vseh sklepov, sprejetih v skladu z 11. in 12. členom tega razdelka;
- (f) dati je treba informacije, ki jih zahteva Komisija in so potrebne za pojasnitev vseh elementov, ki se nanašajo na zahtevke za plačilo.

Komisija nemudoma obvesti Republiko Slovenijo in nacionalnega odredbodajalca, če kateri od navedenih pogojev ni izpolnjen. Ustrezno morata ukrepati za izboljšanje stanja in šele nato je zahtevke za plačilo lahko sprejet.

- 7. Skupna vsota vseh plačil za program iz petega in šestega odstavka, ki so bila izvedena pred plačilom v skladu z osmim odstavkom, ne sme presežati 95% obveznosti Skupnosti za ta program.
- 8. Končni poračun programa se plača:
 - (a) če nacionalni odredbodajalec v šestih mesecih po končnem roku za plačilo, kot je določen v letnem sporazumu o financiranju, predloži Komisiji potrjen spisik izdatkov, ki so bili dejansko plačani v skladu z 9. členom tega razdelka;
 - (b) če je bilo Komisiji predloženo končno poročilo o izvajanju programa in ga je ta odobrila;
 - (c) potem ko so bili sprejeti sklepi iz 11. in 12. člena tega razdelka.

8. člen

Plačila agencije SAPARD

- 1. Republika Slovenija zagotovi, da plačila agencije SAPARD upravičencu:
 - (a) potekajo v domači valuti in se ustrezno knjižijo v breme evro računa SAPARD. Plačilni nalog(i) upravičencu oziroma upravičencem ali njihovega pooblaščenca oziroma pooblaščenca morajo biti praviloma izdani v 5 dneh po tej vknjižbi;

They shall be subject to the following conditions:

- (a) the latest annual implementation report due, containing the information specified in Article 8 (5) of Section B, must have been forwarded to the Commission;
- (b) the mid-term evaluation referred to in Article 10 of Section B when due, must have been forwarded to the Commission;
- (c) expenditure by measure must be consistent with the Programme including, where appropriate, flexibility between measures and within the limit of the Community contribution pursuant to the concluded Annual Financing Agreement;
- (d) any recommendations as referred to in Article 8 (3) of Section B must have been acted upon within the specified period, or where those recommendations are intended to remedy serious shortcomings in the monitoring or management system which undermine proper financial management of the Programme, reasons have been communicated by the Republic of Slovenia to explain why no action has been taken; any requests for corrective action by the Commission must have been acted upon;
- (e) account must be taken of the financial consequences of any Decisions taken in accordance with Article 11 and Article 12 of this Section;
- (f) information requested by the Commission necessary to clarify any elements relevant to the payment application has been provided.

The Republic of Slovenia and National Authorising Officer shall be informed immediately by the Commission if any of these conditions is not fulfilled. They shall take the necessary steps to remedy the situation before the payment application is accepted.

- 7. The combined total of the payments referred to in paragraphs 5 and 6 which are made in respect of the Programme, prior to the payment made in accordance with paragraph 8, shall not exceed 95% of the Community commitment for the Programme.
- 8. The final balance of the Programme shall be paid:
 - (a) if the National Authorising Officer submits to the Commission within six months of the deadline for payment laid down in the final Annual Financing Agreement, a certified statement of expenditure actually paid in accordance with Article 9 of this Section;
 - (b) the final report on implementation has been submitted to and approved by the Commission;
 - (c) when the Decisions referred to in Articles 11 and 12 of this Section have been adopted.

Article 8

Payments from the SAPARD Agency

- 1. The Republic of Slovenia shall ensure that payments from the SAPARD Agency to the beneficiary are:
 - (a) made in national currency and debited as appropriate against the SAPARD euro account. The payable order(s) to the beneficiary(ies) or to their assignee(s) shall as a general rule be issued within 5 days of this debit,

- (b) temeljijo na poročilih o izdatkih, ki jih je imel upravičenec in so dokazani z izvirniki prejetih računov ali drugimi ustreznimi listinami, kadar po programu pomoč nima funkcije izdatka. V ta poročila so lahko vključeni samo izdatki oziroma kadar pomoč nima funkcije izdatka, samo dogodki, ki so se zgodili po datumu podpisa pogodbe, s katero je vlagatelj zahtevka za določen projekt postal upravičenec iz programa, pri čemer so izjema lahko samo študije upravičenosti in sorodne študije, v nobenem primeru pa se ne smejo nanašati na izbrane projekte, pogodbe, sklenjene med upravičenci in agencijo SAPARD oziroma v njenem imenu, in izdatke, ki so bili plačani pred datumom oziroma datumi, navedenimi v sklepu Komisije iz prvega odstavka 3. člena tega razdelka. Če agencija SAPARD ob prejemu računov ali drugih ustreznih listin, omenjenih v tem pododstavku, ne zadrži izvirkov, potem agencija SAPARD zagotovi, da se naredijo njihove kopije, in uredi vse potrebno, da bodo izvirniki na voljo za revizijo in pregled.
2. Agencija SAPARD zagotovi, da se prispevek Skupnosti izplača hkrati z izplačilom katerih koli drugih javnih organov. Upravičencem v javnem sektorju pa se lahko prispevek Skupnosti izplača pozneje kot prispevek javnih organov. V nobenem primeru pa se prispevek Skupnosti ne more izplačati pred izplačili javnih organov v Republiki Sloveniji.
3. Agencija SAPARD zagotovi, da se v agenciji SAPARD lahko ugotovi skupni javni izdatek vseh javnih organov v Republiki Sloveniji za vsak posamezen ukrep in projekt.
4. Agencija SAPARD vodi knjigovodsko evidenco vseh plačil, ki vsebuje najmanj te podatke:
- (a) znesek v domači valuti;
- (b) ustrezní znesek v evrih.
- Razmerja med prispevkom Skupnosti in države v javnih izdatkih in razmerja med celotnimi javnimi izdatki in celotnimi upravičenimi stroški se določajo v domači valuti.
5. Agencija SAPARD zagotovi, da se vsak znesek, ki je bil pomotoma plačan več, kot znaša ustrezní znesek, in ki ga agencija SAPARD ugotovi ter je bil vključen v poročilo o izdatkih, ki bremenijo evro račun SAPARD, v 5 dneh knjiži na evro račun SAPARD in odšteje od naslednjega zahtevka Komisiji za plačilo iz 9. člena tega razdelka.
6. Agencija SAPARD zagotovi pravočasno obdelavo zahtevkov upravičencev za izplačilo. Če od prejema spremljajoče dokumentacije, potrebne za izvedbo plačila, do izdaje plačilnega naloga preteče več kot tri mesece, se sofinanciranje Skupnosti lahko zmanjša.
- (b) based on declarations of expenditure incurred by the beneficiary evidenced by original receipted invoices or other relevant documents where, according to the Programme, aid is not a function of expenditure. Such declarations shall include only expenditure or, in the case where aid is not a function of expenditure, events occurring no earlier than the date the contract was concluded making the claimant a beneficiary under the Programme for the project concerned, except as regards that for feasibility and related studies, but in no case shall relate to projects selected, contracts concluded by or on behalf of the SAPARD Agency and beneficiaries, and expenditure paid earlier than the date(s) specified in the Commission Decision referred to in Article 3 (1) of this Section. Where original invoices or the other relevant documents referred to in this sub-paragraph are not retained by the SAPARD Agency following receipt, the SAPARD Agency shall ensure that copies shall be taken and arrangements made to ensure that the originals will be made available for audit and inspection purposes.
2. The SAPARD Agency shall ensure that the Community contribution is made simultaneously with expenditure by any other public bodies. However, in the case of beneficiaries in the public sector, the Community contribution may be made later than that by other public bodies. In no case may the Community contribution be made before the contributions by public bodies in the Republic of Slovenia.
3. The SAPARD Agency shall ensure that total public expenditure by all public bodies in the Republic of Slovenia for each measure and project is identifiable in the SAPARD Agency.
4. The SAPARD Agency shall maintain records of each payment which include at least the following information:
- (a) the amount in national currency,
- (b) the corresponding amount in euro.
- The ratios of Community and national contributions to public expenditure, and of total public expenditure to total eligible costs, shall be determined in national currency.
5. The SAPARD Agency shall ensure that any amount(s) which it finds has been inadvertently paid in excess of the sum due, noted by it and which have been incorporated in expenditure declarations charged to the SAPARD euro account, are recorded within 5 days in the SAPARD euro account and deducted from the next application for payment to the Commission referred to in Article 9 of this Section.
6. The SAPARD Agency shall ensure timely treatment of payment requests by beneficiaries. In cases where the interval between receipt of the supporting documents needed to make the payment and issuing of the payment order exceeds three months, Community co-financing may be reduced.

9. člen

Zahtevke za plačilo Skupnosti

1. Agencija SAPARD četrtletno predloži zahtevke za plačilo v skladu z obrazcem D-1 iz razdelka D, ki jih nacionalni odredbodajalec v imenu Republike Slovenije podpiše in overi ter pošlje Komisiji v enem mesecu po končanem četrtletju. Dodatni zahtevki se lahko predložijo samo, če je to utemeljeno zaradi tveganja, da bi bila sredstva na evro računu SAPARD izčrpana, preden bi bil obdelan zahtevek za naslednje četrtletje.
2. Komisija preveri zahtevke za plačilo in pri tem upošteva 7. člen tega razdelka.
3. Komisija izdatke iz zahtevkov za plačilo povrne v dveh mesecih po prejemu sprejemljivega zahtevka za plačilo pod pogojem, da
 - (a) preverjanja po šestem odstavku 7. člena, in kadar je to primerno, po osmem odstavku 7. člena niso pokazala nobenih težav,
 - (b) ni bil sprejet sklep o začasni ustavitvi plačil za ukrep ali ukrepe, ki so vključeni v predani zahtevek za plačilo,
 - (c) so dodeljena proračunska sredstva na voljo.

10. člen

Menjalni tečaj in obresti

1. Republika Slovenija zagotovi, da je menjalni tečaj med evrom in domačo valuto menjalni tečaj za Republiko Slovenijo, ki ga Evropska centralna banka objavlja na internetu ob 14.15 po srednjeevropskem času:
 - (a) za plačila agencije SAPARD tečaj predzadnjega delovnega dneva Komisije v mesecu pred mesecem, v katerem je bil izdatek evidentiran v računovodstvu agencije SAPARD. Datum, na katerega se upravičencu izda plačilni nalog, je datum iz računovodske evidence;
 - (b) za preplačila agencije SAPARD tečaj predzadnjega delovnega dneva Komisije v mesecu pred mesecem, v katerem je bilo preplačilo prvič ugotovljeno;
 - (c) za zneske, določene s sklepom o potrditvi obračuna in sklepom o skladnosti plačil, tečaj predzadnjega delovnega dneva Komisije v mesecu pred mesecem, v katerem je bil sprejet sklep,
 - (d) za vrnjene dolgovane zneske v skladu z odstavkom 2.8 iz 14. člena tega razdelka tečaj predzadnjega delovnega dneva Komisije v mesecu pred mesecem, v katerem je bil dolg vrnjen;
 - (e) za nepravilne zneske v skladu s 13. členom tega razdelka tečaj predzadnjega delovnega dneva Komisije v mesecu pred mesecem, v katerem je bil znesek vrnjen;

Article 9

Application for payment from the Community

1. The SAPARD Agency shall, on a quarterly basis, present payment applications in accordance with the Form D-1 as set out in Section D, signed and certified, and transmitted by the National Authorising Officer, on behalf of the Republic of Slovenia, to the Commission within one month of the end of each quarter. However, supplementary applications may be submitted only if justified on the basis of the risk of the net balance in the SAPARD euro account being exhausted before the next quarterly application has been processed.
2. The Commission shall verify the payment applications taking account of Article 7 of this Section.
3. Expenditure declared in the payment applications shall be reimbursed by the Commission within two months of an acceptable payment application being received by it provided that:
 - (a) the verifications in Article 7 (6) and where appropriate Article 7 (8) of this Section, have not indicated any problems;
 - (b) no suspension of payments has been decided concerning the measure(s) that is or are the subject of the application in question;
 - (c) appropriations are available.

Article 10

Exchange rate and interest

1. The Republic of Slovenia shall ensure that the rate recorded for conversion between euro and national currency is that for the Republic of Slovenia published by the European Central Bank on the Internet at 14.15 C.E.T.:
 - (a) for payments by the SAPARD Agency, the rate on the last but one working day at the Commission in the month preceding the month during which the expenditure was recorded in the accounts of the SAPARD Agency. The date the payment order is issued to the beneficiary or their assignee shall be the date shown in the accounts;
 - (b) for overpayments by the SAPARD Agency, the rate on the last but one working day at the Commission in the month preceding the month during which the overpayment was first noted;
 - (c) for amounts fixed by the clearance of accounts and conformity clearance Decisions, the rate on the last but one working day at the Commission in the month preceding the month during which the Decision was taken;
 - (d) for debts recovered in accordance with Article 14 2.8 of this Section, the rate on the last but one working day at the Commission in the month preceding on the month during which the debt was recovered;
 - (e) for irregularities recovered in accordance with Article 13 of this Section, the rate on the last but one working day at the Commission in the month preceding the month during which the amount was recovered;

- (f) za pozitivne obresti na računu oziroma računih agencije SAPARD tečaj na dan, ko so bile obresti knjižene v dobro računa, kar mora biti opravljeno vsaj enkrat na mesec.

Če tečaj za kak dan ni objavljen, se uporabi tečaj predhodnega delovnega dneva, za katerega je bil tečaj objavljen.

2. Če niso upoštevani roki iz sklepov, sprejetih na podlagi 11. in 12. člena tega razdelka, se za vsak neporavnani znesek obračunajo obresti po stopnji, ki je enaka stopnji Euribor za trimesečne depozite, povečani za 1,5 odstotne točke, ki jo objavlja Evropska centralna banka. Ta stopnja je mesečno povprečje meseca, v katerem so bili omenjeni sklepi sprejeti.
3. Republika Slovenija zagotovi, da se prihodek od obresti na evro računu SAPARD uporabi izključno za program. Računi, ki jih za sredstva SAPARD vodi agencija SAPARD, se obrestujejo po običajnih komercialnih pogojih. Prihodek od obresti na teh računih, ki ga je mogoče pripisati prispevku Skupnosti, se prav tako uporabi izključno samo za program in nanj se ne obračunavajo nobene dajatve ali davki. Vse obresti, ki jih je mogoče pripisati prispevku Skupnosti, so dodatna sredstva k zneskom iz letnih sporazumov o financiranju in se štejejo za nadaljnji prispevek Skupnosti. Program je treba ustrezno spremeniti v skladu s 7. členom razdelka B.

11. člen

Sklep o potrditvi obračuna

1. Republika Slovenija zagotovi, da nacionalni odredbodajalec predloži Komisiji najkasneje do 30. aprila leta, ki sledi obravnavanemu finančnemu letu, letni obračun agencije SAPARD skupaj s podatki iz prvega odstavka 6. člena tega razdelka, ki se nanašajo na agencijo SAPARD in Nacionalni sklad ter so povezani s transakcijami, financiranimi po programu.

2. Obračune iz prvega odstavka tega člena je treba predložiti na obrazcu D-2 iz razdelka D.
3. Izdatki, navedeni za določen mesec, se morajo nanašati na izvedena plačila, od tega pa morajo biti odšteti vsi prejemki.

Ustrezni datum za izplačila je datum, na katerega je agencija SAPARD poslala plačilni nalog finančni instituciji ali upravičencu ali njegovemu pooblaščenču. Ustrezni datum za prejemke pa je datum, s katerim je bil znesek evidentiran na računu.

Navedeni izdatki lahko vključujejo tudi popravke podatkov, ki so bili vključeni v poročila prejšnjih mesecev v istem finančnem letu.

Za določeno finančno leto je treba upoštevati vse transakcije, ki so bile za to leto evidentirane na računih agencije SAPARD.

4. Če so zneski, ki zapadejo v plačilo po programu, obremenjeni s terjatvami, se v smislu prvega pododstavka tretjega odstavka šteje, da so bili v celoti izplačani:
 - na dan, ko je bil upravičencu izplačan preostali znesek, če je terjatev manjša od poravnane izdatka,

- (f) for interest earned on the SAPARD Agency account(s), the rate on the day the interest was credited to the account which must be at least monthly.

In the event that a rate for a day is not published, the rate for the most recent previous working day of publication shall be used.

2. Where the time-limits in the Decisions taken pursuant to Article 11 and 12 of this Section are not complied with, any outstanding amount shall generate interest at a rate equal to the Euribor rate for three month deposits published by the European Central Bank plus 1.5% points. That rate shall be the monthly average of the month in which those Decisions were taken.
3. The Republic of Slovenia shall ensure that interest earned on the SAPARD euro account is used exclusively for the Programme. Accounts related to SAPARD funds held by the SAPARD Agency shall bear interest under normal commercial conditions. Interest earned on those accounts attributable to the Community contribution shall also be used exclusively for the Programme and shall not be subject to any charges or taxes. All interest attributable to the Community contribution shall be additional to the amounts included in the Annual Financing Agreements and shall be counted as a further contribution by the Community. Appropriate Programme changes shall be made pursuant to Article 7 of Section B.

Article 11

Clearance of accounts Decision

1. The Republic of Slovenia shall ensure that the National Authorising Officer shall submit to the Commission, by 30 April at the latest of the year following the financial year concerned, the annual accounts of the SAPARD Agency accompanied by the information referred to in Article 6 (1) of this Section, concerning the SAPARD Agency and the National Fund, and relating to transactions financed under the Programme.

2. The accounts referred to in paragraph 1 shall be submitted using Form D2 as set out in Section D.
3. Expenditure declared in respect of a given month must relate to payments made less any receipts.

The relevant date for payments shall be the date on which the SAPARD Agency has sent the payment order to a financial institute or beneficiary or their assignee. The relevant date for receipts shall be the date on which the amount was recorded in the account.

Expenditure declared may include corrections to data reported for previous months in the same financial year.

For a given financial year, all transactions recorded in the accounts of the SAPARD Agency in that year shall be taken into consideration.

4. Where payments due under the Programme are encumbered by claims, they shall be deemed to have been made in their entirety within the meaning of the first sub-paragraph of paragraph 3:
 - on the date of the payment of the sum still due to the beneficiary, if the claim is less than the expenditure settled,

- na dan, ko je bil izdatek poravnan, če je ta manjši od terjatve ali ji je enak.
- 5. Neizvršene plačilne naloge ali plačila, knjižena v breme računa in nato ponovno knjižena v dobro, je treba v obrazcu D-2 prikazati kot odbitke od izdatka za mesec, v katerem je bilo agenciji SAPARD javljeno, da plačilo ni bilo izvršeno ali je bilo preklicano.
- 6. Komisija najkasneje do 30. septembra leta, ki sledi obravnavanemu finančnemu letu, na podlagi informacij iz prvega odstavka sprejme sklep o potrditvi obračuna agencije SAPARD (v nadaljevanju imenovan "sklep o potrditvi obračuna").

Sklep o potrditvi obračuna se nanaša na celovitost, točnost in verodostojnost predloženih obračunov in ne vpliva na sprejetje naslednjega "sklepa o potrditvi skladnosti plačil" iz 12. člena tega razdelka.

Sklep o potrditvi obračuna zajema tudi potrditev stanja evro računa SAPARD in zneskov, ki jih je treba knjižiti v dobro tega računa v skladu z drugim odstavkom 13. člena in odstavkom 2.8 iz 14. člena tega razdelka.

- 7. Komisija sporoči Republiki Sloveniji rezultate svojih preverjanj poslanih podatkov skupaj z vsemi predlaganimi spremembami najkasneje do 15. julija v letu, ki sledi obravnavanemu finančnemu letu. Če iz razlogov, ki se lahko pripišejo Republiki Sloveniji, Komisija ne more potrditi obračuna Republike Slovenije najkasneje do 30. septembra, uradno obvesti Republiko Slovenijo o dodatnih poizvedbah, ki jih predlaga.
- 8. Znesek, določen s sklepom o potrditvi obračuna, se običajno prišteje ali odšteje od naslednjega zapadlega plačila ali plačil Komisije Republiki Sloveniji. Če pa znesek, ki naj bi se v skladu tem sklepom o potrditvi obračuna odštel, presega višino možnih kasnejših plačil, mora nacionalni odredbodajalec v imenu Republike Slovenije zagotoviti, da se znesek, ki ga s saldonom ni mogoče pokriti, knjiži v dobro Komisije v evrih v dveh mesecih od prejete uradnega obvestila o sklepu. Komisija pa lahko za vsak primer posebej odloči, da se kateri koli znesek, ki naj bi se knjižil v dobro Komisije, poravna z zneski, ki jih mora Komisija plačati Republiki Sloveniji po katerem koli instrumentu Skupnosti.

12. člen

Sklep o potrditvi skladnosti plačil

- 1. Komisija sprejme sklep (v nadaljevanju imenovan "sklep o potrditvi skladnosti plačil") o izdatkih, ki jih je treba izključiti iz sofinanciranja Skupnosti, če ugotovi, da izdatki niso nastali v skladu s tem sporazumom.
- 2. Kadar Komisija na podlagi poizvedb meni, da določen izdatek ni nastal v skladu s tem sporazumom, pred sprejetjem sklepa o potrditvi skladnosti plačil uradno pisno obvesti nacionalnega odredbodajalca o rezultatih svojih preverjanj in navede popravne ukrepe, ki jih je treba sprejeti, da se v prihodnje zagotovi skladnost. Če je to primerno, se v sporočilu sklicuje na ustrezne člene Večletnega sporazuma o financiranju, na pro-

- on the date of the settlement of the expenditure, if the latter is less than or equal to the claim.

- 5. Payment orders not executed and payments debited to the account and then re-credited shall be shown in Form D 2 as deductions from expenditure in respect of the month during which the failure to execute or the cancellation is reported to the SAPARD Agency.
- 6. The Commission shall, by 30 September at the latest of the year following the financial year concerned, on the basis of the information referred to in paragraph 1, take a Decision to clear the account of the SAPARD Agency (hereinafter referred to as "the clearance of accounts Decision").

The clearance of accounts Decision shall cover the integrality, accuracy and veracity of the accounts submitted and shall not prejudice the adoption of a subsequent conformity clearance Decision, pursuant to Article 12 of this Section.

The clearance of accounts Decision shall also cover the clearance of the SAPARD euro account and amounts to be credited to that account in accordance with Article 13 (2) and Article 14 (2.8) of this Section.

- 7. The Commission shall communicate to the Republic of Slovenia the results of its verifications of the information supplied, together with any amendments it proposes, by 15 July at the latest following the end of the financial year. If, for reasons attributable to the Republic of Slovenia, the Commission is unable to clear the accounts of the Republic of Slovenia by 30 September at the latest, the Commission shall notify the Republic of Slovenia of further enquiries it proposes to undertake.
- 8. The amount fixed by the clearance of accounts Decision shall normally be added to or deducted from the next payment(s) due from the Commission to the Republic of Slovenia. However, where the amount to be deducted fixed by the clearance of accounts Decision exceeds the level of possible subsequent payments, the National Authorising Officer, on behalf of the Republic of Slovenia, shall ensure that the amount not covered by the balance shall be credited to the Commission in euro within two months of notification of that Decision. The Commission may however, on a case by case basis, decide that any amount to be credited to it shall be offset against payments due to be made by the Commission to the Republic of Slovenia under any Community instrument.

Article 12

Conformity clearance Decision

- 1. The Commission shall take a Decision (hereinafter referred to as "the conformity clearance Decision") on the expenditure to be excluded from Community co-financing where it finds that expenditure has not been effected in compliance with this Agreement.
- 2. When, as a result of any enquiry, the Commission considers that expenditure has not been effected in compliance with this Agreement, it shall, before a conformity clearance Decision is taken, notify in writing the National Authorising Officer of the results of its checks and indicate the corrective action to be taken to ensure future compliance. The communication shall make reference, as appropriate, to the relevant arti-

gram, sklep iz prvega odstavka 3. člena tega razdelka in na letni sporazum oziroma sporazume o financiranju.

3. Nacionalni odredbodajalec pisno odgovori v dveh mesecih in Komisija lahko potem spremeni svoje stališče. V utemeljenih primerih lahko Komisija pristane na podaljšanje roka za odgovor.

Po izteku roka za odgovor Komisija povabi Republiko Slovenijo na dvostranske razgovore in obe strani si prizadevata doseči dogovor o ukrepih, ki naj bi jih sprejeli, in o teži kršitve ter finančni izgubi Skupnosti. Po razpravi in izteku roka, ki ga Komisija po razpravi določi za predložitev nadaljnjih informacij, ali če Republika Slovenija ne sprejme povabila na sestanek pred iztekom roka, ki ga je Komisija določila, takoj po izteku tega roka Komisija formalno sporoči Republiko Sloveniji svoje sklepe ugotovitve.

Če se pogodbenici ne dogovorita, lahko nacionalni odredbodajalec v imenu Republike Slovenije zaprosi, da se začne postopek, predviden pod zap. št. 9 razdelka F, da bi v štirih mesecih s posredovanjem uskladili stališča. Rezultati takega postopka se zapišejo v poročilo, ki ga pripravi upravni organ ob upoštevanju določb, navedenih pod zap. št. 9 razdelka F. Poročilo se pošlje Komisiji, ta pa ga prouči, preden sprejme sklep o potrditvi skladnosti plačil.

4. Pri ovrednotenju zneskov, ki naj bi jih izključili, Komisija upošteva zlasti stopnjo ugotovljene neskladnosti. Komisija upošteva naravo in težo kršitve ter obseg tveganja finančne izgube za Komisijo.
5. Zavrnitev financiranja pa se ne sme nanašati na izdatke za ukrep, za katerega je bilo končno izplačilo izvršeno že več kot 24 mesecev pred pisnim sporočilom Komisije nacionalnemu odredbodajalcu o rezultatih preverjanj iz drugega odstavka. To pa ne velja za finančne posledice nepravilnosti iz 13. člena tega razdelka. Če besedila, potrebna za taka preverjanja, niso na voljo v angleškem jeziku, se ta rok podaljša za čas od zahtevka Komisije za dokumentacijo v angleščini do prejema take dokumentacije.
6. V primerih, ko agencija SAPARD ni pravilno vzpostavila ali izvajala nadzora, je možen finančni popravek, ki lahko vključuje popravke v pavšalnem znesku, katerega višina je sorazmerna s tveganjem finančne izgube za Skupnost.
7. Znesek, ki ga je treba vrniti v skladu s sklepom o potrditvi skladnosti plačil, se sporoči nacionalnemu odredbodajalcu, ki v imenu Republike Slovenije zagotovi, da se znesek knjiži v dobro evro računa SAPARD v dveh mesecih po sprejetju sklepa o potrditvi skladnosti plačil in odšteje od naslednjega zahtevka Komisiji za plačilo. Komisija pa lahko za vsak primer posebej odloči, da se kateri koli znesek, ki naj bi se knjižil v dobro, poravna z zneski, ki jih mora Komisija plačati Republiko Sloveniji po katerem koli instrumentu Skupnosti.

cles of this Multi-annual Financing Agreement, the Programme, the Decision referred to in Article 3 (1) of this Section and the Annual Financing Agreement(s).

3. The National Authorising Officer shall reply in writing within two months, and the Commission may modify its position in consequence. In justified cases, the Commission may agree to extend that period for reply.

After expiry of the period for reply, the Commission shall invite the Republic of Slovenia to a bilateral discussion, and both parties shall endeavour to reach an agreement as to the action to be taken and on an evaluation of the gravity of the infringement and the financial loss to the Community. Following that discussion and any deadline after the discussion fixed by the Commission for the provision of further information or, where the Republic of Slovenia does not accept the invitation to the meeting before the deadline set by the Commission, after that deadline has passed, the Commission shall formally communicate its conclusions to the Republic of Slovenia.

If no agreement is reached, the National Authorising Officer, on behalf of the Republic of Slovenia, may ask for a procedure provided for in Item 9 of Section F to be initiated, with a view to mediating between the respective positions within a period of four months. The results of that procedure shall be set out in a report drawn up by the Conciliation Body taking account of the provisions laid down in Item 9 of Section F. The report shall be sent to and examined by the Commission before a conformity clearance Decision is taken.

4. The Commission shall evaluate the amounts to be excluded having regard in particular to the degree of non-compliance found. The Commission shall take into account the nature and gravity of the infringement and the extent of the risk of financial loss to the Community.
5. A refusal to finance may not involve expenditure for a measure in respect of which the final payment was effected prior to 24 months preceding the Commission's written communication of the results of the checks referred to in paragraph 2 to the National Authorising Officer. This shall not apply to the financial consequences of irregularities as referred to in Article 13 of this Section. Where texts necessary for the performance of those checks are not available in English this period shall be extended by the length of time between the Commission requesting documents in English and their receipt.
6. In cases where controls have not been correctly established or executed by the SAPARD Agency, a financial correction may be applied which may include application of flat rate corrections the level of which shall be proportionate to the risk of financial loss for the Community.
7. The amount to be recovered in accordance with the conformity clearance Decision, shall be communicated to the National Authorising Officer who shall, on behalf of the Republic of Slovenia, ensure that the amount is credited to the SAPARD euro account within two months of the date the conformity clearance Decision was taken and deducted from the next application for payment to the Commission. The Commission may, however, on a case by case basis, decide that any amount to be credited to it shall be offset against payments due to be made by the Commission to the Republic of Slovenia under any Community instrument.

8. Znesek, ki ga je treba vrniti na podlagi sklepa o potrditvi skladnosti plačil, ne sme biti ponovno dodeljen temu programu.

13. člen

Določbe o nepravilnostih in nadzoru

1. Republika Slovenija v skladu s svojimi določbami, opredeljenimi v zakonih in podzakonskih aktih, ali z upravnimi dejanji in brez vpliva na določbe tega sporazuma ukrene vse potrebno, da

- (a) se prepriča, da so transakcije, financirane iz programa, dejansko in pravilno izvedene,
- (b) prepreči in rešuje nepravilnosti,
- (c) dobi vrnjene zneske, ki so bili izgubljeni zaradi nepravilnosti ali malomarnosti.

Republika Slovenija obvesti Komisijo o ukrepih, sprejetih v ta namen, in zlasti o stanju upravnih in sodnih postopkov.

2. Vrnjeni zneski, omenjeni v točki (c) prvega odstavka, ki se nanašajo na prispevek Skupnosti, se nakažejo akreditirani agenciji SAPARD, ta pa jih odšteje od izdatkov, ki so financirani iz programa.

3. Republika Slovenija da Komisiji na voljo vse informacije, potrebne za pravilno delovanje programa, in sprejme vse primerne ukrepe za lažji nadzor, ki je po mnenju Komisije potreben pri upravljanju financiranja Skupnosti, vključno z inšpekcijskimi pregledi na kraju samem.

4. Pooblaščen predstavniki, ki jih Komisija imenuje za opravljanje inšpekcijskih pregledov na kraju samem, imajo dostop do poslovnih knjig in vse druge dokumentacije, ki se nanaša na izdatke, financirane iz programa, vključno z informacijami, ki so oblikovane in shranjene v elektronski obliki.

Pregledujejo lahko zlasti:

- (a) ali so upravni postopki v skladu s tem sporazumom,
- (b) ali obstaja potrebna spremljajoča dokumentacija in se ujema s transakcijami, financiranimi iz programa,
- (c) pogoje, pod katerimi se izvajajo in preverjajo transakcije, financirane iz programa.

Komisija bo pred izvajanjem inšpekcijskega pregleda o tem Republiko Slovenijo pravočasno uradno obvestila. Uradniki Republike Slovenije pri inšpekcijskem pregledu lahko sodelujejo.

5. Na zaprosilo Komisije in s soglasjem Republike Slovenije lahko inšpekcijske preglede ali poizvedovanja v zvezi s transakcijami, na katere se nanaša ta sporazum, opravljajo organi Republike Slovenije.

Pri takih inšpekcijskih pregledih ali poizvedovanjih lahko sodelujejo tudi uradniki Komisije.

6. V zvezi z nepravilnostmi in organizacijo informacijskega sistema na tem področju uporablja Republika Slovenija določbe pod zap. št. 4, 5, 6 in 7 razdelka F, kar pa ne vpliva na določbe prvega do petega odstavka.

8. The amount to be recovered in accordance with the conformity clearance Decision shall not be reallocated to the Programme.

Article 13

Irregularity and control provisions

1. The Republic of Slovenia shall without prejudice to the provisions of this Agreement, in accordance with national provisions laid down by law, regulation or administrative action take the actions necessary to:

- (a) satisfy itself that transactions financed by the Programme are actually carried out and executed correctly;
- (b) prevent and deal with irregularities;
- (c) recover sums lost as a result of irregularities or negligence.

The Republic of Slovenia shall inform the Commission of actions taken for those purposes and in particular of the state of the administrative and judicial procedures.

2. Sums recovered as referred to in paragraph 1 (c) relating to the Community contribution shall be paid to the accredited SAPARD Agency and deducted by it from the expenditure which has been financed by the Programme.

3. The Republic of Slovenia shall make available to the Commission all information required for the proper working of the Programme and shall take all suitable action to facilitate the supervision which the Commission considers necessary within the framework of the management of Community financing, including inspections on-the-spot.

4. Authorised representatives appointed by the Commission to carry out inspections on-the-spot shall have access to the books and all other documents, including information created or stored in electronic form, relating to expenditure financed by the Programme.

They may, in particular, check:

- (a) whether administrative practices are in accordance with this Agreement;
- (b) whether the requisite supporting documents exist and tally with the transactions financed by the Programme;
- (c) the conditions under which transactions financed by the Programme are carried out and checked.

The Commission shall give due notice before the inspection is carried out to the Republic of Slovenia. Officials of the Republic of Slovenia may take part in the inspection.

5. At the request of the Commission and with the agreement of the Republic of Slovenia, inspections or inquiries concerning the transactions referred to in this Agreement may be carried out by the authorities of the Republic of Slovenia.

Officials of the Commission may also participate in those inspections or inquiries.

6. Without prejudice to paragraphs 1 to 5, the Republic of Slovenia shall apply the provisions of Item 4, Item 5, Item 6 and Item 7 of Section F, concerning irregularities and the organisation of an information system in this field.

14. člen

NALOGE IN MERILA ZA AKREDITACIJO AGENCIJE
SAPARD

Republika Slovenija zagotovi, da agencija SAPARD izpolnjuje tu navedene naloge in merila.

1 NALOGE

- 1.1 Odobravanje obveznosti in plačil: cilj te naloge je določitev višine zneska, ki se izplača upravičencu ali njegovemu pooblaščenцу oziroma pooblaščenčcem v skladu z določbami tega sporazuma, zlasti s tistimi, ki se nanašajo na upravičenost vlog za odobritev in zahtevkov za izplačilo, skladnost s prevzetimi obveznostmi v zvezi z odobravanjem projektov, postopke za pripravo javnih razpisov in sklepanje pogodb ter na preverjanje opravljenega dela ali storitev.
- 1.2 Izvrševanje plačil: cilj te naloge je dajanje navodil banki agencije ali v določenih primerih vladnemu uradu za plačila, da upravičencu (ali njegovemu pooblaščenцу oziroma pooblaščenčcem) plača odobreni znesek.
- 1.3 Računovodstvo obveznosti in plačil: cilj te naloge je evidentiranje obveznosti in plačil v posebne poslovne knjige agencije za izdatke programa SAPARD, ki je običajno v obliki sistema za računalniško obdelavo podatkov, in priprava obdobjnih obračunov izdatkov, kamor spadajo tudi obdobjna in letna poročila za Komisijo. V poslovnih knjigah se evidentirajo tudi podatki o dolgovih, ki jih je treba izterjati.
- 1.4 Kontrola: cilj te naloge je preverjanje dejstev, ki so podlaga za vloge in zahtevke, da se ugotovi njihova skladnost s tem sporazumom ter s pogoji prevzetih obveznosti med agencijo SAPARD in upravičencem. Kontrole po potrebi vključujejo preverjanja pred izbiro projekta, ponovno merjenje, preverjanje količine in kakovosti dobavljenega blaga ali opravljenih storitev, analizo ali kontrolo vzorcev, preverjanja pred izplačili in morebitne posebne določbe za izvajanje tega sporazuma glede upravičenosti izdatkov. Za ugotavljanje upravičenosti se pri teh kontrolah lahko zahtevajo tudi tehnični oziroma strokovni pregledi, kamor spadajo ekonomsko finančne ocene ter preverjanja, ki so specifično kmetijske, tehnične ali znanstvene narave.
- 1.5 Poročanje: cilj te naloge je zagotoviti, da se o napredku pri posameznih projektih in ukrepih poroča na način, ki zagotavlja uspešno in učinkovito izvajanje ukrepa.

2 MERILA

- 2.1 Upravna organiziranost agencije SAPARD mora zagotavljati ločitev treh nalog: odobravanja, izvrševanja in računovodstva. Za vsako od teh nalog mora biti odgovorna druga upravna podenota, katere pristojnosti so opredeljene v organizacijski shemi.
- 2.2 Agencija SAPARD sprejme naslednje postopke ali postopke, ki dajejo enakovredna jamstva:

Article 14

FUNCTIONS AND CRITERIA FOR ACCREDITATION AS A
SAPARD AGENCY

The Republic of Slovenia shall ensure the SAPARD Agency executes the following:

1. FUNCTIONS

- 1.1. Authorisation of commitments and payments: the objective of this function is the establishment of the amount that shall be paid to a claimant or to their assignee(s) in compliance with this Agreement, in particular those concerning the eligibility of applications for approval and claims for payment, compliance with commitments entered into concerning project approvals, tendering and contracting procedures, and verification of the work carried out or services supplied.
- 1.2. Execution of payments: the objective of this function is the issuing of an instruction to the Agency's bankers, or, in appropriate cases, a governmental payments office, to pay the authorised amount to the claimant (or their assignee(s)).
- 1.3. Accounting for commitments and payments: the objective of this function is the recording of the commitment and payment in the Agency's separate books of accounts of SAPARD expenditure, which will normally be in the form of an electronic data processing system, and the preparation of periodic summaries of expenditure, including the periodic and annual declarations to the Commission. The books of account shall also record details of debts to be recovered.
- 1.4. Control: the objective of this function is to verify the facts on which applications and claims are based in order to review their compliance with this Agreement and the terms and conditions of the commitment between the SAPARD Agency and the beneficiary. Controls shall, where appropriate, include pre-project selection checks, remeasurement, checks on quantity and quality of goods or services delivered, an analysis or a sample control, pre-payment checks and any special provisions for implementing this Agreement as to the eligibility of the expenditure. In order to establish eligibility, controls shall include, where appropriate, examinations of a technical nature, which can involve economic financial assessments and checks of a specific agricultural, technical or scientific nature.
- 1.5. Reporting: the objective of this function is to ensure that progress of the individual projects and measures is reported in a way which helps to ensure the effective and efficient implementation of the measure.

2. CRITERIA

- 2.1. The SAPARD Agency's administrative structure shall provide for the separation of the three functions of authorisation, execution and accounting. Each of those functions shall be the responsibility of a separate administrative sub-unit whose responsibilities shall be defined in an organisation chart.
- 2.2. The SAPARD Agency shall adopt the following procedures or those offering equivalent guarantees:

2.2.1 Agencija SAPARD določi podrobne pisne postopke za sprejem, evidentiranje in obdelavo vlog za odobritev projekta, zahtevkov za izplačilo, računov in spremljajoče dokumentacije ter poročil o kontrolah, vključno z opisom vseh dokumentov, ki naj bi se uporabljali.

Ti postopki morajo zagotoviti, da se obdelajo samo zahtevki za izplačilo ali izbrani projekti, ki so v skladu z merili za izbiro projektov; zagotoviti morajo tudi vzdrževanje projektnega spisa z vso ustrežno dokumentacijo za revizijo projekta.

2.2.2 Ločitev nalog mora biti takšna, da noben uradnik na nobenem projektu ni hkrati odgovoren za več kot eno delovno nalogo odobravanja projektov, odobravanja plačil, izvrševanja plačil ali računovodstva plačil. Delo vsakega uradnika, ki opravlja katere od teh nalog, mora nadzorovati drug uradnik. Naloge vsakega uradnika morajo biti pisno določene in določene morajo biti tudi finančne omejitve njegovih pooblastil. Zagotoviti je treba ustrezno usposabljanje delavcev in delavci na občutljivih delovnih mestih morajo krožiti ali pa morajo biti dodatno nadzorovani.

2.2.3 Vsak uradnik, odgovoren za odobravanje, mora imeti na voljo podrobne kontrolne liste preverjanj, ki jih mora izvesti, in v spremljajoči dokumentaciji zahtevka potrditi, da so bila preverjanja izvedena. Potrditev se lahko izvede elektronsko skladno z zahtevami kontrol iz točke 2.2.6.

Preverjanja, ki jih opravijo nadrejeni delavci, se evidentirajo. Analiza, ocenjevanje odobravanja projektov morajo biti v pisni obliki. Analiza projekta se izvaja po načelih urejenega finančnega upravljanja.

2.2.4 Vloga ali zahtevki se odobri šele, ko se izvede zadostno preverjanje, da se preveri in potrdi skladnost s tem sporazumom. Ta preverjanja obsegajo preverjanja, ki jih zahtevajo določbe za posamezen ukrep, v okviru katerega je zaprosena pomoč, in preverjanja za preprečevanje in odkrivanje prevar in nepravilnosti, pri čemer se posebej upošteva tveganje.

Kot del naloge odobravanja se preverjajo vloge tako, da se ugotovijo izpolnjevanje pogojev, upravičenost, popolnost dokumentov, pravilnost spremljajoče dokumentacije, datum prejema.

Vsa preverjanja, ki jih je treba opraviti, morajo biti navedena v kontrolnem listu in potrjena za vsako posamezno vlogo in zahtevki oziroma za vsak svenjenj vlog ali zahtevkov.

V zvezi z opravljenimi storitvami ali dobavljenim blagom preverjanje obsega:

- kontrolo dokumentacije: zagotoviti, da se podatki o količini, kakovosti in cenah blaga in storitev na računih ujemajo z naročenim;
- fizično kontrolo: zagotoviti, da se količina in kakovost blaga ali storitev ujemata s količino in kakovostjo na računu ali obrazcu zahtevka.

Ta kontrola se lahko opravlja tudi sproti med opravljanjem storitev, t. j. ob začetnem ali vmesnih plačilih.

2.2.1. The SAPARD Agency shall lay down detailed written procedures for the receipt, recording and processing of applications for project approval, claims, invoices and supporting documents and control reports including a description of all documents to be used.

These procedures shall ensure that only claims for payment or projects selected which comply with the project selection criteria are processed and shall ensure the maintenance of a project file with all relevant documentation to audit the project.

2.2.2. The division of duties shall be such that no official has responsibility at any time, for any project, for more than one of the responsibilities for approving projects, authorising payment, paying or accounting for sums. The work of each official performing one of those tasks shall be supervised by a second official. The responsibilities of each official shall be defined in writing, and financial limits shall be set to their authority. Staff training shall be appropriate, and staff in sensitive positions shall be rotated or subject to increased supervision.

2.2.3. Each official responsible for authorisation shall have at their disposal a detailed check-list of the verifications required to be undertaken, and in the supporting documents of the claim shall attest that these checks have been performed. This attestation may be made by electronic means subject to the control requirements referred to in point 2.2.6.

There shall be evidence of review of the work by a more senior member of staff. The analysis, the appraisal and approval of the projects shall be evidenced in writing. The analysis of the project shall be guided by the principles of sound financial management.

2.2.4. An application or claim shall be authorised only after sufficient checks have been made to verify that it complies with this Agreement. The checks shall include those required by the provisions governing the specific measure under which aid is claimed, and those required to prevent and detect fraud and irregularity with particular regard to the risks presented.

As part of the authorisation function, applications shall be subject to checks which include establishment of adherence to terms and conditions, eligibility, completeness of documents, correctness of supporting documents, date of receipt.

All checks to be undertaken shall be specified in a check-list, and their performance shall be attested for each application and claim, or for each batch of applications or claims.

As regards the services or goods delivered, the control shall consist of:

- Documentary control: to ensure that data on quantity, quality and price of the goods or services on the invoice reconcile with those ordered;
- Physical control: to ensure that the quantity and quality of the goods or services match those mentioned in the invoice or claim form.

This control of services or goods can also be performed on a continuous basis during delivery that is to say, when initial or interim payments are made.

2.2.5 Postopki morajo zagotoviti, da se plačilo izvede samo upravičencu na njegov bančni račun ali njegovemu pooblaščencu. Plačilo izvrši banka agencije, lahko pa tudi vladni urad za plačila, ali pa se plačilo izvrši po pošti s čekom, praviloma v 5 dneh od datuma obremenitve evro računa SAPARD.

Vsa plačila, za katera prenosi niso bili izvršeni, se ponovno knjižijo v dobro evro računa SAPARD v 5 dneh po uradnem obvestilu, da prenosi niso bili izvršeni.

Zneski s čekov, ki niso bili unovčeni v roku njihove veljavnosti, se knjižijo v dobro evro računa SAPARD v 5 dneh po uradnem obvestilu, da čeki niso bili unovčeni.

Nobeno plačilo se ne sme izvesti gotovinsko. Odobritev pristojnega uradnika in njegovega nadrejenega se lahko izvede elektronsko, če je zagotovljena ustrežna stopnja varnosti in se istovetnost podpisnika vnese v elektronsko evidenco.

2.2.6 Če se vloge, zahtevki ali računi obdelujejo računalniško, mora biti dostop do računalniškega sistema varovan in nadzorovan tako, da:

- (a) se vse podatke, ki se vnesejo v sistem, pravilno potrdijo kot veljavni, da se zagotovi, da se napake pri vnosu odkrijejo in popravijo in da so opravljena logična preverjanja, s katerimi se odkrijejo neskladni ali nenavadni podatki;
- (b) podatkov ne more vnašati, spreminjati ali potrjevati kot veljavne nihče drug razen pooblaščenih uradnikov, ki so jim dodeljena osebna gesla;
- (c) se istovetnost vsakega uradnika, ki vnaša ali spreminja podatke ali programe, evidentira v dnevnik delovnih operacij;
- (d) se gesla redno spreminjajo, da se preprečijo morebitne zlorabe;
- (e) se spremembe v strojni in programski opremi pred začetkom uporabe preskusijo in odobrijo, kar pomeni postopek spremembe upravljanja;
- (f) so računalniški sistemi pred nepooblaščenim dostopom zaščiteni s fizičnimi kontrolami, podatke pa je treba shranjevati na varnostne kopije, ki se hranijo na posebnem, zavarovanem kraju;
- (g) se vsi vnosi podatkov preverjajo z logičnimi kontrolami, namenjenimi odkrivanju neskladnih ali nenavadnih podatkov.

Na podlagi sprejete strategije za informacijsko in komunikacijsko tehnologijo je treba izdelati celovito varnostno politiko informacijske tehnologije, da so zagotovljene zaupnost, celovitost in razpoložljivost vseh podatkov.

2.2.7 Postopki morajo zagotoviti, da se vsaka sprememba v stopnjah pomoči ali pogojih za odobritev pomoči evidentira in da se navodila, podatkovne baze in kontrolni listi pravočasno in sproti dopolnjujejo.

2.3 Del naloge ali celotna naloga odobravanja in kontrol se lahko prenese na druge organe in inštitucije pod pogojem, da so izpolnjeni tu navedeni pogoji:

2.2.5. Procedures shall ensure that payment is made only to the claimant, to their bank account or to their assignee. The payment shall be executed by the Agency's banker, or, as appropriate, a governmental payments office, or the cheque mailed, as a general rule, within 5 days of the date of debit against the SAPARD euro account.

All payments for which transfers are not executed, shall be re-credited to the SAPARD euro account within 5 days of notification of their non-execution.

Amounts arising from cheques not cashed within the period of their validity, shall be credited to the SAPARD euro account within 5 days of notification of their non-execution.

No payments shall be made in cash. The approval of the authorising official and supervisor may be made by electronic means, provided an appropriate level of security is ensured, and the identity of the signatory is entered in the electronic records.

2.2.6. Where applications, claims or invoices are processed using a computer system, access to the computer system shall be protected and controlled in such a way that:

- (a) all information entered into the system is properly validated to ensure that input errors are detected and corrected and submitted to logical checks to detect inconsistent or extraordinary data,
- (b) no data may be entered, modified, or validated, except by authorised officials to whom individual passwords are attributed,
- (c) the identity of each official entering, or modifying, data or programmes is recorded in an operations log,
- (d) passwords shall be changed regularly to avoid misuse,
- (e) hard and software changes shall be tested, and approved before implementation, that is, subject to a change management procedure,
- (f) computer systems shall be protected from unauthorised access by physical controls, and the data shall be backed up by copies stored in a separate, safeguarded location,
- (g) all data entry shall be checked by logical checks aimed at detecting inconsistent or extraordinary data,

A comprehensive information technology security policy shall be developed on the basis of an approved strategy for information and communication technology to ensure confidentiality, integrity and availability of all data.

2.2.7. Procedures shall ensure that changes in rates of aid or terms and conditions for the grant of aid are recorded and the instructions, databases and checklists up-dated in good time.

2.3. Part or all of the authorisation and the control function may be delegated to other bodies provided that the following conditions are fulfilled:

- 2.3.1 Pristojnosti in obveznosti teh drugih organov in inštitucij, zlasti glede kontrole in preverjanja skladnosti s tem sporazumom, so jasno opredeljene.
- 2.3.2 Organi in inštitucije imajo učinkovite sisteme, ki zagotavljajo izpolnjevanje nalog na zadovoljiv način.
- 2.3.3 Organi in inštitucije izrecno potrjujejo, da izpolnjujejo svoje naloge, in opišejo način izpolnjevanja prevzetih nalog.
- 2.3.4 Agencijo SAPARD je treba redno in pravočasno obveščati o rezultatih izvedenih kontrol, da se lahko vedno upošteva ustreznost teh kontrol, preden se odobri ali poravna zahtevek oziroma se plača račun. Opravljeno delo se podrobno opiše v poročilu, ki spremlja vsako vlogo ali zahtevek oziroma sveženj vlog ali zahtevkov, ali kadar je to primerno, v poročilu za eno leto. Poročilo se priloži potrdilo o upravičenosti odobrenih vlog in zahtevkov ter o naravi, obsegu in omejitvah opravljenega dela. Opišejo se fizična in upravna kontrola ter uporabljena metoda, rezultati vseh pregledov in sprejeti ukrepi v zvezi z ugotovljenimi odstopanji in nepravilnostmi. Spremljajoča dokumentacija, predložena agenciji, mora biti zadostna, da daje zagotovilo, da so bila opravljena vsa zahtevana preverjanja o upravičenosti odobrenih zahtevkov ali računov.
- 2.3.5 Agencija SAPARD se mora pred odobritvijo projekta in pred odobritvijo pomoči prepričati, da so drugi organi in inštitucije upoštevali postopke, ki so v skladu z merili, določenimi v tem členu.
- 2.3.6 Merila za oceno vlog in njihov vrstni red morajo biti jasno opredeljena in dokumentirana.
- 2.3.7 Če drugi organi in inštitucije zadržijo dokumente v zvezi z odobrenimi zahtevki, nastalimi izdatki in izvedenimi kontrolami kot tudi dokumente v zvezi z neizbranimi projekti, morajo ti organi in inštitucije ter agencija vzpostaviti postopke, da se zagotovi evidentiranje lokacije vseh takih dokumentov, pomembnih za posamezna plačila agencije, in da so ti dokumenti na voljo za pregled v prostorih agencije na zahtevo oseb in organov, ki imajo običajno pravico pregledati te dokumente, med katerimi so:
- (i) delavci agencije, ki obdelujejo zahtevek,
 - (ii) služba notranje revizije agencije,
 - (iii) certifikacijski organ, ki potrjuje letna poročila agencije,
 - (iv) pravilno pooblaščen zastopniki ali predstavniki Skupnosti.
- 2.3.8 Agencija SAPARD ter organi in inštitucije, na katere se prenesejo naloge agencije SAPARD, sklenejo pisni sporazum. V sporazumu so jasno opredeljene naloge, ki jih mora izvajati organ ali inštitucija, na katero se prenesejo naloge, in vrsta spremljajoče dokumentacije in poročil, ki jih mora pošiljati agenciji SAPARD v določenih rokih. Celoten sistem, vključno z nalogami, ki so bile prenesene na druge organe in inštitucije, je treba prikazati v organizacijski shemi.
- 2.3.1. The responsibilities and obligations of the other bodies, in particular concerning the control and verification of compliance with this Agreement shall be clearly defined.
- 2.3.2. The bodies shall have effective systems for ensuring that they fulfil their responsibilities in a satisfactory manner.
- 2.3.3. The bodies shall confirm to the Agency that they in fact fulfil their responsibilities and describe the means employed.
- 2.3.4. The SAPARD Agency shall be informed on a regular and timely basis of the results of controls effected, so that the adequacy of the controls may always be taken into account before a claim is authorised or settled or an invoice is paid. The work performed shall be described in detail in a report accompanying each application and claim, batch of applications and claims or, when appropriate, in a report covering one year. The report shall be accompanied by an attestation of the eligibility of the approved applications and claims and of the nature, scope and limits of the work done. The report shall identify physical and administrative checks performed, the method described, the results of all inspections and the action taken in respect of discrepancies and irregularities reported upon. The supporting documents submitted to the Agency shall be sufficient to provide assurance that all the required checks on the eligibility of the claims or invoices authorised for payment have been performed.
- 2.3.5. The SAPARD Agency must be satisfied, before the project is approved and before the aid is granted, that the other bodies have followed procedures which comply with the criteria set out in this Article.
- 2.3.6. Criteria for assessing applications and their order of priority shall be clearly defined and documented.
- 2.3.7. Where documents relating to the claims authorised, expenditure committed and controls effected as well as those relating to projects not selected are retained by other bodies, both these bodies and the Agency shall set up procedures to ensure that the location of all such documents that are relevant to specific payments made by the Agency is recorded, and that these documents shall be made available for inspection at the Agency's offices at the request of the persons and bodies who would normally have the right to inspect such documents, including:
- (i) the Agency's staff who deal with the claim,
 - (ii) the Agency's internal audit service,
 - (iii) the Certifying Body that attests the Agency's annual declaration,
 - (iv) duly authorised agents or representatives of the Community.
- 2.3.8. Written agreements shall be concluded between the SAPARD Agency and bodies to which functions of the SAPARD Agency have been delegated. Such agreements shall clearly identify the functions to be performed by the delegated body and the type of supporting documents and reports to be sent to the SAPARD Agency within specified time limits. The overall system, including the delegated functions performed by other bodies, shall be set out in an organisation chart.

Sporazum mora zagotoviti dostop pravilno pooblaščenih zastopnikov in predstavnikov Skupnosti do podatkov, ki jih hranijo organi in inštitucije, na katere so prenesene naloge, tako da ti uradniki lahko pregledajo vloge, kar vključuje tudi preverjanje projektov in prejemnikov pomoči.

- 2.4 Računovodski postopki zagotavljajo, da so Komisiji predana poročila o izdatkih popolna, točna in pravočasna in da se odkrijejo in popravijo vse napake ali pomanjkljivosti, zlasti s preverjanji in usklajevanjem, ki jih je treba izvajati v presledkih, ki niso daljši od treh mesecev. Zagotoviti je treba popolno revizijsko sled za vsako postavko, knjiženo na račune.

Računovodski postopki agencije SAPARD zagotavljajo, da računovodski sistem lahko za vsak regionalni urad, projekt, pogodbo ali ukrep in podukrep ugotovi skupne stroške, obveznosti, delna plačila in končna plačila v evrih in domači valuti. Določeni morajo biti roki za preključ obveznosti, če delo ni opravljeno v dogovorjenem roku. Takšen preključ je treba pravilno evidentirati v računovodskem sistemu.

- 2.5 Agencija SAPARD mora imeti notranjo revizijsko ali tej enakovredno službo, ki zagotavlja, da sistem notranjega nadzora agencije učinkovito deluje. Notranja revizijska služba mora biti neodvisna od drugih oddelkov agencije in poročati neposredno vodstvu agencije. Notranja revizijska služba preverja, če so postopki, ki jih predpiše agencija, ustrezni za zagotavljanje skladnosti s tem sporazumom in če so obravnske evidence točne, popolne in pravočasne. Preverjanja so lahko omejena na izbrane ukrepe in podkrepe ter na vzorce transakcij, če načrt revizije zagotavlja, da so v obdobju, ki ne presega treh let, zajeta vsa pomembna področja, vključno z oddelki in službami, pristojnimi za odobravanje, ter službami, organi in inštitucijami, na katere so bile prenesene določene naloge. Delo službe za notranjo revizijo se izvaja v skladu z mednarodno sprejetimi revizijskimi standardi, evidentira se v delovnih dokumentih in mora biti razvidno iz poročil in priporočil, naslovljenih na vodstvo agencije. Revizijski načrti in poročila so na voljo certifikacijskemu organu in zastopnikom ali predstavnikom Skupnosti, pravilno pooblaščenim za opravljanje finančnih revizij, in izključno za ocenjevanje učinkovitosti delovanja notranje revizije.

- 2.6 Pravila za javna naročila storitev, del in blaga v Republiki Sloveniji morajo biti skladna s pravili, določenimi v priložniku Skupnosti z naslovom Pogodbe o nabavi storitev, blaga in del, sklenjene v okviru sodelovanja Skupnosti za tretje države⁴. Ne velja pa zahteva Komisije za predhodno odobritev, ki jo vsebuje omenjeni priložnik.

The agreement shall provide for access by duly authorised agents or representatives of the Community to information held by these delegated bodies and for the investigation by such officials of applications including the carrying out of checks on projects and recipients of aid.

- 2.4. Accounting procedures shall ensure that declarations of expenditure to the Commission are complete, accurate and timely, and that any errors or omissions are detected and corrected, in particular through checks and reconciliation performed at intervals of not more than three months. A full audit trail for every item entered into the accounts shall be provided.

The SAPARD Agency's accounting procedures shall ensure that the accounting system can produce, in euro and national currency, for each regional office, and for each project, contract or measure and sub-measure, the total cost, the committed expenditure, part payments and balance payments. Deadlines shall be set for the cancellation of commitments where work has not been completed within an agreed timetable. Such cancellations shall be appropriately recorded in the accounting system.

- 2.5. The SAPARD Agency shall ensure the existence of an internal audit or equivalent service to ensure that the Agency's system of internal control operates effectively. The internal audit service shall be independent of the Agency's other departments and shall report directly to the Agency's top management. The internal audit service shall verify that procedures adopted by the Agency are adequate to ensure that compliance with this Agreement is verified, and that accounts are accurate, complete and timely. Verifications may be limited to selected measures and sub-measures and to samples of transactions provided that an audit plan ensures that all significant areas, including the departments and bodies responsible for authorisation and those departments and bodies to which functions have been delegated, are covered over a period not exceeding three years. The internal audit service's work shall be performed according to internationally accepted auditing standards, shall be recorded in working papers and shall result in reports and recommendations addressed to the Agency's top management. The audit plans and reports shall be made available to the Certifying Body and to duly authorised agents or representatives of the Community to undertake financial audits and for the sole purpose of appraising the effectiveness of the internal audit function.

- 2.6. The rules for the procurement by public bodies of services, works and supplies in the Republic of Slovenia shall be consistent with the rules set out in the Commission manual entitled "Service, Supply, and Work Contracts concluded within the Framework of Community Co-operation for the Third Countries"⁴. However, the requirement for ex-ante approval by the Commission included therein shall not apply.

⁴ SEC 1999 1801/2 na naslovu http://europa.eu.int/comm/scr/tender/usedoc/index_en.htm

⁴ SEC 1999 1801/2 on http://europa.eu.int/comm/scr/tender/usedoc/index_en.htm

- 2.7 Za druga javna naročila, ki niso predvidena v točki 2.6, pa velja, da morajo biti po poreklu iz Skupnosti ali iz držav, navedenih pod zap. št. 8 razdelka F:
- (i) storitve, dela, stroji in material, ki se nabavijo;
 - (ii) material in oprema, ki ju nabavi izvajalec za pogodbe o izvajanju del ali storitev, če po izpolnitvi pogodbe material in oprema postaneta last projekta.
- 2.8 Agencija za program vzpostavi sistem za prepoznavanje vseh dolgovanih zneskov in za evidentiranje takih dolgov in nepravilnosti v knjigi terjatev do dolžnikov še pred prejemom. Knjiga terjatev do dolžnikov se redno pregleduje, da se sprejmejo ukrepi za izterjavo zapadlih dolgov, zlasti kadar gre za zapadle garancije in vračila. Brez vpliva na peti odstavek 8. člena tega razdelka ali katere koli državne predpise, ki se nanašajo na vračilo dolgov, se vsak finančni prispevek, ki je bil za take zneske in nepravilnosti knjižen v breme Skupnosti, na koncu drugega leta po vpisu v knjigo terjatev do dolžnikov odpiše in odšteje od naslednjega zahtevka za plačilo, kot je predvideno v 9. členu tega razdelka. Vse obresti, ki jih agencija SAPARD dobi povrnjene in ki se nanašajo na prispevek Skupnosti za izterjane dolgovane zneske, je treba knjižiti na račun oziroma račune agencije SAPARD in jih uporabiti samo za program. Agencija SAPARD zagotovi, da so vsi izterjani zneski knjiženi v dobro evro računa SAPARD v 5 dneh po datumu njihovega vračila.
- 2.9 Agencija SAPARD objavi možnost odobritve pomoči za vse možne vodje in izvajalce projektov, pri čemer se sklicuje na sofinanciranje Skupnosti, da se tako zagotovi čim širša izbira možnih vodij in izvajalcev projektov. Pred začetkom programa naprej pripravi standardne obrazce za vloge z jasnimi navodili za izpolnjevanje in pogoji glede upravičenosti. Možnim upravičencem ali upravičencem se za kakršne koli informacije in obrazce za vloge v zvezi s programom ne smejo zaračunavati nikakršni stroški. Ta določba pa ne vpliva na uporabo dajatev, ki se običajno obračunavajo drugje v gospodarstvu.
- 2.10 Agencija SAPARD mora pravočasno obdelati vloge upravičencev.
- 2.11 Agencija SAPARD vzpostavi ustrezen sistem za poročanje o izvajanju vsakega projekta in ukrepa glede na vnaprej določene kazalce. Z dovoljenjem nadzornega odbora in ob soglasju Komisije se ti kazalci po potrebi pregledajo in spremenijo.
- 2.12 Če pride pri izpolnjevanju vnaprej zastavljenih ciljev do zamud, je treba ukrepati, kar vključuje tudi preklic odobritve projekta, kadar je to primerno. O vseh sprejetih ukrepih se vodi ustrezna evidenca.
- 2.13 Za hitro pripravo ustreznih poročil o izvajanju projektov in ukrepov se uporablja ustrezen upravljavski informacijski sistem. Ta poročila se na zahtevo dajo na razpolago organu za upravljanje, nadzornemu odboru in Komisiji.
- 2.7 For procurement other than that provided for in point 2.6, the following must originate in the Community or in the countries referred to in Item 8 of Section F:
- (i) Services, works, machinery and supplies procured;
 - (ii) Supplies and equipment purchased by a contractor for works or service contracts if the supplies and equipment are destined to become the property of the project once the contract has been completed.
- 2.8. The Agency shall set up, in respect of the Programme, a system for the recognition of all amounts due and for the recording in a debtors ledger of all such debts, including irregularities prior to their receipt. The debtors ledger shall be inspected at regular intervals with the aim of taking action to collect debts that are overdue, in particular in the case of forfeited guarantees and reimbursed payments. Without prejudice to Article 8 (5) of this Section or any national provisions concerning recovery of debts, any financial contribution charged to the Community in respect of these sums including irregularities shall be written off at the end of the second year following its registration in the debtors ledger and deducted from the next application for payment as provided for in Article 9 of this Section. Any interest recovered by the SAPARD Agency attributable to the Community contribution in respect of debts recovered shall be recorded in the SAPARD Agency account(s) and used exclusively for the Programme. The SAPARD Agency shall ensure that any amounts recovered are credited to the SAPARD euro account within 5 days of the date of recovery.
- 2.9. The SAPARD Agency shall publicise the availability of support, making reference to Community co-financing, to all potential project managers and operators so as to obtain as wide as possible a selection of potential project managers and operators. Standard application forms with clear guidelines for completion and conditions for eligibility shall be drawn up in advance of the launch of the scheme. No charges shall be imposed on potential beneficiaries or on beneficiaries for information, including application forms, relating to the Programme. This provision is without prejudice to the application of charges levied generally in the rest of the economy.
- 2.10. The SAPARD Agency shall process applications from beneficiaries in a timely manner.
- 2.11. The SAPARD Agency shall install an appropriate system to report on progress of each project and measure towards pre-defined indicators. Where appropriate these indicators shall, with the approval of the Monitoring Committee and subject to Commission approval, be revised.
- 2.12 Where delays arise in meeting pre-defined targets, action shall be taken including where appropriate, withdrawal of approval of a project. Proper records shall be kept of all action taken.
- 2.13 An appropriate management information system shall be used for the speedy generation of appropriate reports on the projects and measures. These reports shall be made available to the Managing Authority, the Monitoring Committee and the Commission on request.

15. člen
Hranjenje dokumentacije

Agencija SAPARD in Nacionalni sklad hranita vso dokumentacijo, vključno s tisto, ki se nanaša na neizbrane projekte, da je na voljo Komisiji, do izteka 24-mesečnega obdobja iz petega odstavka 12. člena tega razdelka. Za nepravilnosti iz petega odstavka 12. člena in 13. člena pa mora biti dokumentacija na voljo Komisiji, dokler ni opravljeno vse delo v zvezi s takim primerom.

Če agencija in Nacionalni sklad take dokumentacije sama nimata, morata zagotoviti, da je dokumentacija za tako obdobje shranjena in na voljo Komisiji.

Article 15
Record keeping

The SAPARD Agency and the National Fund shall keep all documents including those relating to projects that have not been selected, at the disposal of the Commission until expiry of the 24 month period referred to in Article 12 (5) of this Section. However as regards irregularities referred to in Article 12 (5) and Article 13, documents shall be at the disposal of the Commission until completion of all follow-up work.

The Agency and the National Fund shall ensure that if they do not hold those documents themselves, the documents are kept at the disposal of the Commission for that period.

RAZDELEK B
UPRAVLJANJE, SPREMLJANJE IN NADZOR TER
OCENJEVANJE PROGRAMA

Razdelek B
Upravljanje, spremljanje in nadzor ter
ocenjevanje programa

1. člen
Področje

V tem razdelku so vsebovane določbe za upravljanje, spremljanje in nadzor ter ocenjevanje programa. Republika Slovenija zagotovi uporabo teh določb.

2. člen
Opredelitev pojmov

V tem sporazumu

- (a) **“prednostna naloga”** pomeni eno od glavnih potreb, za katero je ugotovljeno, da je zanjo potrebna pomoč za doseg ciljev strategije, sprejete s programom;
- (b) **“podukrep”** pomeni sestavine posameznega ukrepa, ki so lahko tudi del določenih ciljev;
- (c) **“organ za upravljanje”** pomeni javno ali zasebno inštitucijo, organ, enoto ali oddelek, vključen v agencijo SAPARD ali pa tudi ne, ki ga Republika Slovenija določi za zbiranje informacij o spremljanju in nadzoru ter ocenjevanju programa in za sporočanje teh informacij nadzornemu odboru in Komisiji.

3. člen
Partnerstvo

1. Program se izvaja v tesnem sodelovanju med Komisijo in Republiko Slovenijo skupaj z inštitucijami in organi, ki jih določi Republika Slovenija, to so:
 - (a) katere koli ustrezne regionalne in lokalne oblasti in drugi pristojni javni organi,
 - (b) gospodarski in socialni partnerji,
 - (c) katere koli druge ustrezne pristojne inštitucije.

SECTION B
MANAGEMENT, MONITORING AND EVALUATION
OF THE PROGRAMME

Section B
Management, Monitoring and Evaluation of the
Programme

Article 1
Scope

This Section sets out the provisions for the management, monitoring and evaluation of the Programme. The Republic of Slovenia shall ensure that it applies these provisions.

Article 2
Definitions

For the purposes of this Agreement:

- (a) **“priority”** means one of the principal needs recognised as requiring assistance to attain the objectives of the strategy adopted in the Programme;
- (b) **“sub-measure”** means the components making up a measure that may also be subject to specific objectives;
- (c) **“Managing Authority”** means the public or private authority or body or unit or section designated by the Republic of Slovenia, which may or may not be within the SAPARD Agency, to gather the information on monitoring and evaluation of the Programme and to report this information to the Monitoring Committee and the Commission.

Article 3
Partnership

1. The Programme shall be implemented in close collaboration between the Commission and the Republic of Slovenia, together with the authorities and bodies designated by the Republic of Slovenia namely:
 - (a) any relevant regional and local authorities and other competent public authorities,
 - (b) the economic and social partners,
 - (c) any other relevant competent bodies.

2. Sodelovanje poteka popolnoma skladno z institucionalnimi, pravnimi in finančnimi pooblastili organov in inštitucij, določenih v skladu s prvim odstavkom.

Pri določitvi najbolj reprezentativnih partnerstev na nacionalni, regionalni, lokalni ali drugi ravni Republika Slovenija zagotovi široko zasnovano in učinkovito vključenost vseh organov in ustreznih inštitucij v skladu z notranjepravnimi pravili in prakso, ob tem pa upošteva, da je treba spodbujati enakost moških in žensk ter trajnostni razvoj z vključevanjem okoljevarstvenih zahtev.

Vsi tako določeni udeleženci, v nadaljevanju imenovani "partnerji", si prizadevajo za uresničitev ciljev programa.

3. Partnerstvo vključuje financiranje, izvajanje, spremljanje in nadzor ter ocenjevanje programa. Republika Slovenija zagotovi, da ves čas trajanja programa v njem sodelujejo ustrezni partnerji.

4. člen

Upravičenost izdatkov

1. Izdatek je upravičen do podpore Skupnosti po programu SAPARD, samo če je poleg skladnosti s tem sporazumom uporaba pomoči SAPARD tudi v skladu z načeli dobrega finančnega upravljanja in zlasti z načeli gospodarnosti in učinkovitosti glede na stroške.

Uporabljajo se pravila iz obstoječe zakonodaje države o upravičenosti izdatkov, če so bila ta pravila vnaprej sporočena Skupnosti in jih je Skupnost izrecno sprejela najkasneje do dne, ko je Komisija sprejela sklep o prenosu upravljanja pomoči, ki je predviden v prvem odstavku 3. člena razdelka A, in brez vpliva na ta sklep;

in

uporabljajo se pravila o upravičenosti izdatkov, ki jih Republika Slovenija predlaga za vsak ukrep posebej na primer v priročniku o postopkih ali delovanju. Komisija obvesti Republiko Slovenijo o sprejetju ali nesporejetju predlaganih pravil v treh mesecih po tem, ko jih je prejela, najkasneje pa do dne, ko je Komisija sprejela sklep o prenosu upravljanja pomoči, ki je predviden v prvem odstavku 3. člena razdelka A, in brez vpliva na ta sklep;

in

uporabljajo se pravila o upravičenosti izdatkov, kot so določena v programu, vendar brez vpliva na sklep Komisije o prenosu upravljanja pomoči, ki je predviden v prvem odstavku 3. člena razdelka A.

2. Če Komisija ni izrecno in jasno drugače odločila, tu navedeni izdatki niso upravičeni do sofinanciranja Skupnosti iz programa:
- (a) nakup, najem ali zakup zemlje in obstoječih zgradb ne glede na to, ali bo po zakupu lastništvo preneseno na zakupnika;

2. The collaboration shall be conducted in full compliance with the respective institutional, legal and financial powers of the authorities and bodies designated in accordance with paragraph 1.

In designating the most representative partnership at national, regional, local or other level, the Republic of Slovenia shall create a wide and effective involvement of all the authorities and relevant bodies, according to national rules and practice, taking account of the need to promote equality between men and women and sustainable development through the integration of environmental protection requirements.

All the designated parties, hereinafter referred to as "the partners", shall pursue the objectives of the Programme.

3. Partnership shall cover the financing, implementing, monitoring and evaluation of the Programme. The Republic of Slovenia shall ensure the involvement of the relevant partners for the duration of the Programme.

Article 4

Eligibility of expenditure

1. Expenditure shall be eligible for Community support under SAPARD only, if in addition to being in conformity with this Agreement, the use of SAPARD assistance is also in accordance with the principles of sound financial management and, in particular, of economy and cost-effectiveness.

The rules in existing national legislation on eligibility of expenditure shall apply, provided that these rules have been previously communicated to the Commission and specifically accepted by it, no later than the Commission Decision is taken conferring management of aid provided for in Article 3 (1) of Section A is taken and without prejudice to that Decision.

and

The rules for eligibility of expenditure proposed, on a measure by measure basis, by the Republic of Slovenia such as in a procedures or operational manual shall apply. The Commission shall inform the Republic of Slovenia of its acceptance or otherwise of the proposed rules within three months of their receipt but no later than the Commission Decision conferring management of aid provided for in Article 3 (1) of Section A is taken and without prejudice to that Decision.

and

The rules on eligibility of expenditure laid down in the Programme shall apply but without prejudice to the Commission Decision conferring management of aid provided for in Article 3 (1) of Section A.

2. Unless the Commission expressly and explicitly decides otherwise, the following expenditure is not eligible for Community co-financing under the Programme:
- (a) Purchase, rent or leasing of land and existing buildings irrespective of whether the lease results in ownership being transferred to the lessee;

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| <p>(b) davki, carine in dajatve pri uvozu, ki:</p> <p>(i) jih je na kakršen koli način mogoče dobiti poplačane ali povrnjene ali jih kako pobotati,</p> <p>(ii) niso del sistema splošnega obdavčenja v Republiki Sloveniji,</p> <p>(iii) nesorazmerno bremenijo posamezen del programa;</p> <p>(c) stroški poslovanja, vključno s stroški vzdrževanja in najema;</p> <p>(d) zakup, razen kadar se po zakupu lastništvo prenese na zakupnika;</p> <p>(e) stroški vseh storitev, dobav in del, ki so višji od 10.000 evrov, izraženih v domači valuti, za katere upravičenec ni dobil ponudb najmanj treh dobaviteljev, izvorniki teh ponudb pa so vključeni v poročilo o izdatkih, navedeno v točki (b) prvega odstavka 8. člena razdelka A;</p> <p>(f) bančni stroški, stroški garancij in podobni stroški;</p> <p>(g) stroški konverzije, stroški in tečajne izgube v zvezi z evro računom SAPARD;</p> <p>(h) stroški javne uprave, vključno z agencijo SAPARD, in zlasti splošni upravni stroški, najemnine in plače osebja, zaposlenega v dejavnostih upravljanja, izvajanja, spremljanja in nadzora;</p> <p>(j) tisti del stroškov za honorarje arhitektov, inženirjev in svetovalcev, sodnih in odvetniških stroškov, za študije izvedljivosti in ekonomske upravičenosti, nakup patentov in licenc za pripravo in/ali izvajanje projekta, ki so neposredno povezani z ukrepom, ki presega 12% vseh upravičenih stroškov projekta;</p> <p>(k) izdatki, povezani z izdelki ali storitvami, za katere niso upoštevane določbe, navedene v odstavkih 2.6 in 2.7 iz 14. člena razdelka A;</p> <p>(l) izdatki pri projektih, ki so nastali zaradi pristojbin za uporabo in kotizacij pred dokončanjem projekta, pa ti zneski niso bili odšteti od upravičenih stroškov;</p> <p>(m) stroški promocije, ki niso v skupnem interesu.</p> <p>3. Spodaj navedeni izdatki so lahko upravičeni samo na podlagi sklepa Komisije, ki ga sprejme po proučitvi vsakega posameznega primera in je izdan v treh mesecih, potem ko je Republika Slovenija predložila Komisiji popolno utemeljeno zaprosilo:</p> <p>(a) plačilo v naravi,</p> <p>(b) izdatek za nakup rabljene opreme,</p> <p>(c) izdatek, ki se ne nanaša na infrastrukturo in ga ima upravičenec pri projektih, kjer je več kot 25% kapitala v rokah javne inštitucije ali javnih inštitucij.</p> | <p>(b) Taxes, customs and import duties which</p> <p>(i) are recoverable, refunded or offset by any means whatsoever,</p> <p>(ii) do not form part of the general taxation system in the Republic of Slovenia,</p> <p>(iii) bear disproportionately on any part of the Programme;</p> <p>(c) Operating costs including maintenance and rental costs;</p> <p>(d) Leasing, except where the lease results in ownership being transferred to the lessee;</p> <p>(e) The costs of any services, supplies and works costing more than 10 000 euro equivalent in national currency for which the beneficiary has not obtained quotations from at least three suppliers, the originals of these being included in the declaration of expenditure referred to in Article 8 (1) (b) of Section A;</p> <p>(f) Bank charges, costs of guarantees and similar charges;</p> <p>(g) Conversion costs, charges and exchange losses associated with the SAPARD euro account;</p> <p>(h) Costs incurred by public administration, including the SAPARD Agency and, in particular, overheads, rentals and salaries of staff employed on activities of management, implementation, monitoring and control;</p> <p>(j) That part of costs, of architects' engineers' and consultants' fees, legal fees, feasibility studies, acquisition of patents and licences, for preparing and or implementing a project, directly related to the measure, which exceeds 12% of the total eligible cost of the project;</p> <p>(k) Expenditure related to the products or services that do not respect the provisions referred to in paragraphs 2.6 and 2.7 of Article 14 of Section A;</p> <p>(l) Expenditure on projects which have generated user or participant fees prior to project completion without the amounts concerned having been deducted from eligible costs;</p> <p>(m) Promotion costs, other than in the collective interest.</p> <p>3. The following expenditure may be eligible only on the basis of a Decision taken by the Commission following a case-by-case examination which shall be issued within three months of submission of a complete reasoned request to the Commission by the Republic of Slovenia:</p> <p>(a) Payment in kind,</p> <p>(b) Expenditure to purchase second-hand equipment,</p> <p>(c) Expenditure, not involving infrastructure, incurred by a beneficiary where more than 25% of their capital is held by a public body or bodies.</p> |
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4. Če je v programu tako določeno, Republika Slovenija za določen ukrep zagotovi, da ostane projekt upravičen do sofinanciranja Skupnosti, samo če se bistveno ne spremeni še pet let po tem, ko je agencija SAPARD izvršila zadnje plačilo. Bistvene spremembe projekta so take, ki:

- (a) vplivajo na njegovo naravo ali pogoje izvajanja ali dajejo podjetju ali javni inštituciji neupravičeno prednost in
- (b) so posledica spremembe v naravi lastništva infrastrukturnega objekta ali prenehanja ali spremembe kraja sofinancirane proizvodne dejavnosti.

Če Republika Slovenija odkrije kako tako spremembo, mora o tem takoj obvestiti Komisijo.

5. Noben projekt, za katerega so organi Republike Slovenije, vključno z agencijo SAPARD, uveljavili kakršne koli odbitke, zadržana sredstva ali druge bremenitve posebej za SAPARD, ki bi zmanjšale zneske, ki se lahko plačajo ali so bili plačani upravičencu, ni upravičen do sofinanciranja. Pač pa agencija SAPARD lahko odbije od plačil, ki jih mora izplačati:

- (a) zneske, ki se nanašajo na neporavnana preplačila agencije upravičencem iz programa,
- (b) zneske, ki jih upravičenci dolgujejo, ker niso upoštevali pogojev v zvezi s plačili, ki jim jih je po programu agencija SAPARD že plačala.

5. člen Organ za upravljanje

1. Republika Slovenija imenuje organ za upravljanje, ki je odgovoren za učinkovito in pravilno usklajevanje in poročanje o spremljanju in nadzoru ter ocenjevanju programa, kar pa ne vpliva na določbe iz razdelka A. Organ za upravljanje se posvetuje z agencijo SAPARD o vseh vprašanjih v zvezi z izvajanjem.
2. Organ za upravljanje na podlagi določb 6. do 11. člena tega razdelka vzpostavi sistem za zbiranje finančnih in statističnih podatkov o napredovanju programa, če takega sistema ni vzpostavila že agencija SAPARD, in pošilja te podatke nadzornemu odboru v skladu s sklenjenimi dogovori med Republiko Slovenijo in Komisijo, pri čemer, če je le mogoče, uporabi računalniške sisteme, ki omogočajo izmenjavo podatkov s Komisijo.
3. Organ za upravljanje po opravljenem posvetovanju z agencijo SAPARD in pridobljenem soglasju nadzornega odbora predlaga Komisiji prilagoditev programa.
4. Organ za upravljanje sestavi letno poročilo o izvajanju in ga po opravljenem posvetovanju z agencijo SAPARD in pridobljeni odobritvi nadzornega odbora predloži Komisiji.
5. Organ za upravljanje v sodelovanju s Komisijo in Republiko Slovenijo organizira vmesno ocenjevanje, omejeno v 10. členu tega razdelka.

4. Where specified in the Programme, the Republic of Slovenia shall ensure, for a given measure, that a project remains eligible for Community co-financing only if it does not, within five years from the date of the final payment by the SAPARD Agency, undergo a substantial modification. Substantial modifications to a project are those which:

- (a) affect its nature or its implementation conditions or give to a firm or public body an undue advantage; and
- (b) result either from a change in the nature of ownership in an item of infrastructure or a cessation or change in location in the productive activity co-financed.

Where any such modification is detected by the Republic of Slovenia, it shall immediately inform the Commission.

5. No project for which the authorities of the Republic of Slovenia, including the SAPARD Agency, have made any deduction, retention or further charge specific to SAPARD, which would reduce amounts payable or paid to the beneficiary, shall be eligible for co-financing. However, the SAPARD Agency may deduct from payments due:

- (a) amounts relating to outstanding overpayments under the Programme by it to beneficiaries,
- (b) amounts owed by beneficiaries for failing to respect conditions attached to payments made previously to them under the Programme by the SAPARD Agency.

Article 5 Managing Authority

1. The Republic of Slovenia shall designate a Managing Authority which, without prejudice to Section A, shall be responsible for the efficiency and correctness of co-ordination and reporting on the monitoring and evaluation of the Programme. The Managing Authority shall consult the SAPARD Agency on all issues relating to implementation.
2. The Managing Authority shall in pursuance of Articles 6 to 11 of this Section, set up a system to gather financial and statistical information on progress of the Programme, if the setting up of such a system is not undertaken by the SAPARD Agency, and shall forward this data to the Monitoring Committee, in accordance with arrangements agreed between the Republic of Slovenia and the Commission, using where possible computer systems permitting the exchange of data with the Commission.
3. The Managing Authority shall propose adjustment of the Programme to the Commission after consultation with the SAPARD Agency, and following agreement by the Monitoring Committee.
4. The Managing Authority shall draw up and, following consultation with the SAPARD Agency, and after obtaining the approval of the Monitoring Committee, submit to the Commission the annual implementation report.
5. The Managing Authority shall organise, in co-operation with the Commission and the Republic of Slovenia, the mid-term evaluation referred to in Article 10 of this Section.

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| <p>6. Organ za upravljanje je organ, ki je dolžan zagotoviti, da so ustrezni organi obveščeni, da je treba izvesti ustrezne upravne spremembe, kadar so take spremembe nujne na podlagi sklepa Komisije o dopolnitvi in spremembi programa.</p> <p>7. Po opravljenem posvetovanju z nadzornim odborom se organ za upravljanje vsako leto posvetuje s Komisijo in jo obvesti o sprejetih in predlaganih pobudah za obveščanje široke javnosti o vlogi Skupnosti pri izvajanju programa in o doseženih rezultatih.</p> | <p>6. The Managing Authority shall be the body responsible for ensuring that the relevant authorities are informed of the need to make appropriate administrative changes when such changes are required following a Decision by the Commission to amend the Programme.</p> <p>7. The Managing Authority shall each year consult and inform the Commission, having taken advice from the Monitoring Committee, of the initiatives taken and those to be taken, with regard to informing the general public about the role played by the Community in the Programme and its results.</p> |
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6. člen

Spremljanje in nadzor ter kazalci za spremljanje in nadzor

1. Agencija SAPARD in organ za upravljanje zagotovita učinkovito spremljanje izvajanja programa in nadzor nad njim ter nadzornemu odboru poročata o napredku ukrepov oziroma podukrepov. Komisija pregleda ta poročila in po potrebi priporoči izboljšave.
2. Spremljanje in nadzor se izvajata na podlagi fizičnih, okoljskih in finančnih kazalcev in s podatki ponazarjata, da sredstva Skupnosti niso nadomestilo za financiranje, ki je na voljo v Republiki Sloveniji. Kazalci za spremljanje in nadzor, ki ponazarjajo v program vložena sredstva in dosežene rezultate programa, se nanašajo na posebnost take pomoči, na njene cilje in na socialno-ekonomske, strukturne in okoljske razmere Republike Slovenije.

7. člen

Nadzorni odbor

1. Republika Slovenija v dogovoru z organom za upravljanje in z agencijo SAPARD, ter po posvetovanju s partnerji, navedenimi v 3. členu tega razdelka, ustanovi nadzorni odbor z nalogo, da nadzoruje izvajanje programa.
Nadzorni odbor se načeloma ustanovi v treh mesecih po odobritvi programa.
2. Predstavnik (ali predstavniki) Komisije sodelujejo pri delu nadzornega odbora kot svetovalci.
3. Nadzorni odbor sestavi po posvetovanju z organom za upravljanje, agencijo SAPARD in Komisijo svoj poslovnik. Ta poslovnik sprejme nadzorni odbor na svoji prvi seji. Po potrebi ga lahko spremeni. Take spremembe je treba vnaprej sporočiti Komisiji.

Predsednika nadzornega odbora imenuje Republika Slovenija. Oseba, ki je imenovana na to mesto, ne sme biti na vodilnem delovnem mestu v agenciji SAPARD.
4. Nadzorni odbor se mora prepričati o uspešnosti in kakovosti izvajanja programa, da se dosežejo posebej opredeljeni cilji.

Article 6

Monitoring and Monitoring Indicators

1. The SAPARD Agency and the Managing Authority, shall ensure effective monitoring of implementation of the Programme and shall report to the Monitoring Committee on progress of the measures and where applicable, sub-measures. The Commission shall review these reports and where appropriate, make recommendations for improvements.
2. Monitoring shall be carried out by reference to physical, environmental and financial indicators and include data to demonstrate that Community funds have not replaced funding available in the Republic of Slovenia. These monitoring indicators, concerning the inputs and the outputs of the Programme, shall relate to the specific character of the assistance concerned, its objectives and the socio-economic, structural and environmental situation of the Republic of Slovenia.

Article 7

Monitoring Committee

1. A Monitoring Committee shall be set up by the Republic of Slovenia, in agreement with the Managing Authority and the SAPARD Agency, and after consultation with the partners referred to in Article 3 of this Section, to supervise the Programme.
The Monitoring Committee shall as a general rule be set up within three months after the approval of the Programme.
2. A representative (or representatives) of the Commission shall participate in the work of the Monitoring Committee in an advisory capacity.
3. The Monitoring Committee shall, in consultation with the Managing Authority, the SAPARD Agency and the Commission, draw up its own rules of procedure. These rules of procedure shall be adopted by the Monitoring Committee at its first meeting. These may be changed by the Monitoring Committee as the need arises. Such changes shall be communicated in advance to the Commission.
The Chairman of Monitoring Committee shall be designated by the Republic of Slovenia. The person designated shall not hold a position in the SAPARD Agency.
4. The Monitoring Committee shall satisfy itself as to the effectiveness and quality of implementation of the Programme in order to attain the specific objectives.

5. Nadzorni odbor prouči merila za izbiranje in razvrščanje projektov po posameznem ukrepu ter o njih pove svoje mnenje. Če mnenje ni dano pravočasno, da bi ga Komisija lahko upoštevala pri svojem sklepu iz prvega odstavka 3. člena razdelka A, se ta sklep lahko spremeni, tako da je upoštevano mnenje nadzornega odbora, ki mora biti dano in sporočeno Komisiji v enem mesecu od sprejetja takega sklepa ali v enem mesecu od ustanovitve nadzornega odbora, kar od tega je kasneje.
 6. Nadzorni odbor obdobjno pregleda, kakšen napredek je bil dosežen pri uresničevanju ciljev, določenih v programu. V ta namen mora prejeti:
 - (a) informacije o vseh sektorjih, v katerih imajo težave pri iskanju običajnega tržnega plasmaja na ravni Skupnosti,
 - (b) informacije o rezultatih opravljenih kontrol in
 - (c) seznam in značilnosti odobrenih projektov in projektov, ki niso bili odobreni.
 7. Nadzorni odbor prouči rezultate programa, zlasti doseganje posameznih ciljev, določenih za različne ukrepe, ter napredek pri uporabi dodeljenih sredstev, namenjenih tem ukrepom, in dodeljenih sredstev za podukrepe, če so v programu taka sredstva predvidena. V zvezi s tem organ za upravljanje zagotovi, da so vse pomembne informacije o napredku pri izvajanju ukrepov in morebitnih podukrepov na voljo nadzornemu odboru.
 8. Nadzorni odbor prouči vmesno oceno iz 10. člena tega razdelka.
 9. Nadzorni odbor prouči in potrdi letna poročila in končno poročilo o izvajanju, preden so poslana Komisiji.
 10. Nadzorni odbor prouči in po potrebi potrdi vsak predlog Komisiji za spremembo programa.
 11. Nadzorni odbor lahko Komisiji prek organa za upravljanje predlaga kakršno koli spremembo ali pregled in popravek, ki naj bi olajšal doseganja ciljev programa.
 12. Nadzorni odbor po posvetovanju z organom za upravljanje, agencijo SAPARD in pristojnim organom lahko predlaga Komisiji kakršno koli spremembo ali pregled in popravek programa z namenom, da se izboljša izvajanje programa.
 13. Če je po programu treba dati mnenje o kateri koli zadevi, mora nadzorni odbor ustrezno ukrepati.
5. The Monitoring Committee shall consider and give an opinion on the criteria for selecting and for ranking the projects under each measure. If that opinion is not given in time for it to be taken into account in the Commission Decision referred to in Article 3 (1) of Section A, that Decision may be revised to take account of the opinion of the Monitoring Committee which shall be given and communicated to the Commission either within one month of that Decision being taken or within one month of the setting up of the Committee, whichever is the later.
 6. The Monitoring Committee shall periodically review progress made towards achieving the objectives set out in the Programme. For this purpose, it shall be given the following:
 - (a) information on any sectors where difficulties are experienced in finding normal market outlets at the Community level,
 - (b) information on the results of controls carried out, and,
 - (c) the list and characteristics of approved projects and those not so approved.
 7. The Monitoring Committee shall examine the results of the Programme in particular the achievement of the targets set for the different measures and the progress on utilisation of the financial allocations to those measures and allocations to sub-measures within measures where the Programme includes such allocations. In this regard, the Managing Authority shall ensure that all relevant information on the progress of measures and, as appropriate, sub-measures, is made available to the Monitoring Committee.
 8. The Monitoring Committee shall examine the mid-term evaluation referred to in Article 10 of this Section.
 9. The Monitoring Committee shall consider and approve the annual and final implementation reports before they are sent to the Commission.
 10. The Monitoring Committee shall consider and approve, where appropriate, any proposal to the Commission to amend the Programme.
 11. The Monitoring Committee may propose to the Commission via the Managing Authority any amendment or review of the Programme which is likely to facilitate the attainment of the objectives of the Programme.
 12. The Monitoring Committee may, following consultation with the Managing Authority, the SAPARD Agency and the Competent Authority, propose to the Commission any amendment or review of the Programme to improve the implementation of the Programme.
 13. When required by the Programme to give an opinion on any matter, the Monitoring Committee shall act accordingly.

8. člen

Letna poročila in končno poročilo

1. Republika Slovenija zagotovi, da organ za upravljanje po posvetovanju z agencijo SAPARD in v šestih mesecih po koncu vsakega koledarskega leta izvajanja programa predloži Komisiji letno poročilo o izvajanju.

Article 8

Annual and Final reports

1. The Republic of Slovenia shall ensure that, following consultation with the SAPARD Agency, the Managing Authority and within six months of the end of each full calendar year of implementation submits to the Commission an annual implementation report.

Preden se letno poročilo o izvajanju pošlje Komisiji, ga pregleda in odobri nadzorni odbor.

2. Ko Komisija prejme letno poročilo o izvajanju, v dveh mesecih sporoči, če poročilo po njenem mnenju ni zadovoljivo, in ob tem navede razloge; sicer se šteje, da je poročilo sprejeto. Pri končnem poročilu pa mora Komisija odgovoriti v petih mesecih po prejemu poročila.
3. Vsako leto ob predložitvi letnega poročila o izvajanju Komisija in organ za upravljanje, ter kadar je to primerno, še agencija SAPARD pregledajo glavne rezultate preteklega leta. Komisija se z organom za upravljanje in po potrebi tudi z agencijo SAPARD posvetuje o organizaciji takega pregleda.

Če da Komisija po tem pregledu Republiki Sloveniji kake pripombe, mora ta Komisijo obvestiti, kako je ukrepala na podlagi njenih pripomb. Kadar Komisija brez vpliva na sklepe, ki jih mora sprejeti v skladu z 11. in 12. členom razdelka A, priporoči Republiki Sloveniji določene prilagoditve za učinkovitejše oblike spremljanja in nadzora ali upravljanja programa, mora Republika Slovenija kasneje predstaviti ukrepe, ki jih je sprejela za izboljšanje spremljanja in nadzora ali upravljanja, ali pa mora pojasniti, zakaj ni tako ravnala.

4. Končno poročilo je treba predložiti Komisiji najkasneje šest mesecev po končnem datumu za upravičenost izdatkov po programu.
5. Vsa letna poročila in končno poročilo o izvajanju morajo vsebovati te informacije:
 - (a) vsako spremembo splošnih pogojev, ki je pomembna za izvajanje programa, zlasti glavna socialno-ekonomska gibanja, spremembe v državni, regionalni ali sektorski politiki in po potrebi tudi njihove učinke na ustaljeno razmerje med pomočjo iz programa SAPARD in iz drugih finančnih instrumentov Skupnosti;
 - (b) napredek pri izvajanju prednostnih nalog in ukrepov v zvezi z doseganjem ciljev programa, njihove posebne cilje v programu s količinsko ovrednotenimi fizičnimi kazalci in s kazalci rezultatov in vplivov programa, kjer koli in kadar koli je te mogoče količinsko opredeliti;
 - (c) ukrepe, ki so jih sprejeli organ za upravljanje, agencija SAPARD, kadar je to primerno, in nadzorni odbor, da bi pomagali zagotoviti kakovost in učinkovitost izvajanja, zlasti:
 - (i) spremljanje in nadzor ter oceno ukrepov, vključno z rešitvami za zbiranje podatkov;
 - (ii) povzetek vseh pomembnih težav, ki so se pojavile pri izvajanju programa, in vseh sprejetih ukrepov, vključno z ukrepanjem v zvezi s priporočili za prilagoditve na podlagi tretjega odstavka;
 - (iii) kako je bila izkoriščena tehnična pomoč;
 - (iv) kaj je bilo narejeno za zagotavljanje boljšega poznavanja programa v javnosti;

The annual implementation report shall be examined and approved by the Monitoring Committee before being sent to the Commission.

2. Once the Commission has received an annual implementation report, it shall indicate, within a period of two months, if the report is considered unsatisfactory, giving its reasons; otherwise, the report shall be deemed to be accepted. In the case of the final report, the Commission shall respond within five months of its receipt.
3. Every year, when the annual implementation report is submitted, the Commission and the Managing Authority and, where appropriate, the SAPARD Agency, shall review the main outcomes of the previous year. The Commission shall consult with the Managing Authority and, where appropriate, the SAPARD Agency, on the arrangements to be defined for such a review.

If, after this review, the Commission makes comments to the Republic of Slovenia, it shall inform the Commission of the action taken on these comments. Where the Commission, without prejudice to the Decisions to be taken pursuant to Articles 11 and 12 of Section A, makes recommendations to the Republic of Slovenia for adjustments aimed at improving the effectiveness of the monitoring or management arrangements for the Programme, the Republic of Slovenia shall subsequently demonstrate the steps taken to improve the monitoring or management arrangements or it shall explain why it has not so acted.

4. A final report shall be submitted to the Commission, at the latest, six months after the final date of eligibility of expenditure under the Programme.
5. All annual and final implementation reports shall include the following information:
 - (a) any change in general conditions of relevance to the implementation of the Programme, in particular the main socio-economic trends, changes in national, regional or sectoral policies and, where applicable, their implications for the consistency between SAPARD assistance and that from other Community financial instruments;
 - (b) the progress in the implementation of priorities and measures in relation to the attainment of the objectives of the Programme, their specific targets in the Programme, with a quantification, wherever and whenever they lend themselves to quantification, of the physical indicators and indicators of results and of impact, in the Programme;
 - (c) the steps taken by the Managing Authority, the SAPARD Agency where appropriate, and the Monitoring Committee to help to ensure the quality and effectiveness of implementation, in particular:
 - (i) monitoring and evaluation measures, including data collection arrangements;
 - (ii) a summary of any significant problems encountered in implementing the Programme and any action taken, including that on recommendations for adjustments made pursuant to paragraph 3;
 - (iii) the use made of technical assistance;
 - (iv) the steps taken to ensure publicity for the Programme;

- (d) ukrepe, sprejete za zagotavljanje usklajevanja vse predpristopne pomoči Komisije, navedene 1. člelu razdelka C;
- (e) finančne preglednice, ki kažejo izdatek za posamezen ukrep, in če je primerno, tudi za posamezen podukrep.

9. člen
Načela ocenjevanja

1. Da bi izmerili uspešnost programa, je treba opraviti vmesno in naknadno ocenjevanje, da se lahko oceni njegov vpliv glede na cilje, zastavljene v programu, in analizirajo njegovi strukturni učinki.
2. Učinkovitost ukrepov programa se ocenjuje na podlagi njihovega splošnega vpliva na:
 - (a) lažje uvajanje pravnega reda Skupnosti na področju skupne kmetijske politike in z njo povezanih politik;
 - (b) reševanje prednostnih nalog in posebnih težav za trajnostno prilagoditev kmetijskega sektorja in podeželja v Republiki Sloveniji;
 - (c) zastavljene cilje v programu.
3. Republika Slovenija združi ustrezne vire in zbere zahtevane podatke, da zagotovi najučinkovitejšo izvedbo ocenjevanja. Pri tem se za ocenjevanje uporabijo različne informacije in podatki, ki jih je mogoče dobiti s spremljanjem in nadzorom in se po potrebi dopolnijo z zbiranjem dodatnih podatkov, tako da so informacije ustreznejše.
4. Ocenjevati morajo neodvisni ocenjevalci.
5. Vmesna in naknadna ocena naj odgovorita na splošna ocenjevalna vprašanja, ki jih določi Komisija po posvetovanju z Republiko Slovenijo, in ocenam naj bodo praviloma dodana merila in kazalci za posamezne dosežke. Poleg tega se lahko tudi zahteva, da ocene odgovorijo na posebna vprašanja, povezana s cilji programa.
6. V poročilih o ocenjevanju je treba razložiti uporabljeno metodologijo in oceniti kakovost podatkov in ugotovitve.
7. Kakovost in vplive ocen presodijo organ za upravljanje, nadzorni odbor ter Komisija.

10. člen
Vmesna ocena

1. Republika Slovenija ob upoštevanju 9. člena tega razdelka zagotovi, da se pri vmesnem ocenjevanju proučijo prvi rezultati programa, njihova skladnost s predhodno oceno, ustreznost ciljev in stopnja uresničenja teh ciljev. Oceni naj se tudi kakovost spremljanja in nadzora ter izvajanja.

- (d) the steps taken to ensure co-ordination of all the Community pre-accession assistance referred to in Article 1 of Section C;
- (e) Financial tables showing the expenditure per measure and, where appropriate, per sub-measure.

Article 9
Evaluation principles

1. In order to gauge its effectiveness, the Programme shall be the subject of mid-term and ex-post evaluation to appraise its impact with respect to the objectives set out in the Programme, and to analyse its structural effects.
2. The effectiveness of the measures of the Programme shall be assessed on the basis of their overall impact on:
 - (a) contributing to the implementation of the acquis communautaire concerning the Common Agricultural Policy and related policies;
 - (b) solving priority and specific problems for the sustainable adaptation of the agricultural sector and rural areas in the Republic of Slovenia;
 - (c) the objectives in the Programme.
3. The Republic of Slovenia shall assemble the appropriate resources and collect the data required to ensure that this evaluation can be carried out in the most effective manner. In this connection, evaluation shall make use of the various particulars that the monitoring arrangements may yield, supplemented where necessary, by the gathering of information to improve its relevance.
4. Evaluations shall be performed by independent evaluators.
5. Mid-term and ex-post evaluations shall respond to common evaluation questions defined by the Commission in consultation with the Republic of Slovenia and shall, as a general rule, be accompanied by achievement related criteria and indicators. In addition, evaluations may be required to answer specific questions related to the objectives of the Programme.
6. The evaluation reports shall explain the methodologies applied and include an assessment of the quality of the data and the findings.
7. The quality and implications of evaluations shall be assessed by the Managing Authority, the Monitoring Committee and the Commission.

Article 10
Mid-term evaluation

1. The Republic of Slovenia shall, taking account of Article 9 of this Section, ensure that a mid-term evaluation examines the initial results of the Programme, their consistency with the ex-ante appraisal, the relevance of the targets and the extent to which they have been attained. It shall also assess the quality of monitoring and implementation.

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| <p>2. Vmesno ocenjevanje se izvede v okviru pristojnosti organa za upravljanje ob sodelovanju Komisije in Republike Slovenije. Oceno je treba v skladu z osmim odstavkom 7. člena tega razdelka predložiti nadzornemu odboru in jo poslati Komisiji tri leta po odobritvi programa, vendar najkasneje do 31. decembra 2003.</p> <p>3. Poleg presoje, opisane v sedmem odstavku 9. člena tega razdelka, prouči Komisija vplive ocene z namenom ponovnega pregleda in morebitnih popravkov programa.</p> <p>4. Vmesno oceno se po potrebi dopolni z najnovejšimi podatki in predloži Komisiji najkasneje do 31. decembra 2005.</p> <p>5. Organ za upravljanje obvesti Komisijo o nadaljnjem ukrepanju v zvezi s priporočili v poročilu o ocenjevanju, vključno z vsemi možnimi najnovejšimi podatki.</p> | <p>2. The mid-term evaluation shall be carried out under the responsibility of the Managing Authority, in co-operation with the Commission and the Republic of Slovenia. It shall be submitted to the Monitoring Committee in accordance with Article 7 (8) of this Section and shall be sent to the Commission three years after the date of approval of the Programme but by 31 December 2003 at the latest.</p> <p>3. In addition to the assessment referred to in Article 9 (7) of this Section, the Commission shall consider the implications of the evaluation with a view to reviewing the Programme.</p> <p>4. The mid-term evaluation shall, where appropriate, be up-dated and submitted to the Commission by 31 December 2005 at the latest.</p> <p>5. The Managing Authority shall inform the Commission about the follow up to the recommendations in the evaluation report, including any possible up-dates.</p> |
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11. člen
Naknadna ocena

Naknadno oceno pripravi Republika Slovenija po posvetovanju s Komisijo v okviru pristojnosti organa za upravljanje. Na podlagi razpoložljivih rezultatov ocenjevanja in ob upoštevanju 9. člena tega razdelka ter vprašanj, ki so pomembna za program, vsebuje naknadna ocena presojo uporabe virov ter učinkovitost in uspešnost programa, njegov učinek in skladnost s predhodno oceno. V oceni so obdelani dejavniki, ki so prispevali k uspešnemu ali neuspešnemu izvajanju, dosežki programa in rezultati z njihovo trajno veljavo vred.

V naknadni oceni morajo biti podane sklepne ugotovitve, ki so pomembne za program.

Ocena mora biti končana najkasneje na koncu četrtega leta po sklenitvi zadnjega letnega sporazuma o financiranju.

RAZDELEK C
SPLOŠNE DOLOČBE

Razdelek C
Splošne določbe

1. člen
Usklajevanje z drugimi instrumenti

Komisija in Republika Slovenija zagotovita usklajevanje pomoči med tem programom, programom infrastrukturnih naložb v promet in okolje (ISPA), programom Phare in pomočjo Evropske investicijske banke (EIB) ter drugimi mednarodnimi finančnimi instrumenti.

Republika Slovenija zlasti zagotovi izognitev tveganju, da bi bila za iste izdatke pomoč dodeljena več kot enkrat, če bi kak projekt iz programa SAPARD po svoji naravi morda lahko bil v celoti ali delno upravičen do pomoči po kakem drugem instrumentu iz prvega pododstavka. Za vse take projekte in ne glede na druge ukrepe, ki jih Republika Slovenija sprejme, mora pooblaščenec uradnik vse prejete račune,

Article 11
Ex-post evaluation

An ex-post evaluation shall be carried out by the Republic of Slovenia in consultation with the Commission under the responsibility of the Managing Authority. On the basis of the evaluation results already available, and taking account of Article 9 of this Section, as well as questions relevant to the Programme, the ex-post evaluation shall cover the utilisation of resources and the effectiveness and efficiency of the Programme, its impact and its consistency with the ex-ante evaluation. It shall cover factors contributing to the success or failure of implementation, the achievements of the Programme and results, including their sustainability.

The ex-post evaluation shall draw conclusions relevant to the Programme.

It shall be completed not later than the end of the fourth year following the conclusion of the final Annual Financing Agreement

SECTION C
GENERAL PROVISIONS

Section C
General Provisions

Article 1
Co-ordination with other instruments

The Commission and the Republic of Slovenia shall ensure co-ordination of assistance between the Programme, the Instrument for Structural Policy for Pre-Accession (ISPA), Phare and assistance from the European Investment Bank (EIB) and other international financial instruments.

The Republic of Slovenia shall ensure in particular that where a SAPARD project, due to its nature, could also be potentially eligible in full or in part for assistance under one of the other instruments referred to in the first sub-paragraph, any risk of expenditure being aided more than once shall be avoided. For all such projects, and independent of any other action taken by the Republic of Slovenia, all receipted

omenjene v točki (b) prvega odstavka 8. člena razdelka A, vidno opremiti z žigom "SAPARD", preden zanje agencija SAPARD izvrši plačilo.

2. člen
Splošni privilegiji

Republika Slovenija zagotovi, da tujci, ki jih organi Republike Slovenije posebej vključijo v izvajanje programa, in njihovi ožji družinski člani uživajo ugodnosti, privilegije in oprostitve, ki niso manj ugodne od tistih, ki jih običajno uživajo tujci, zaposleni v Republiki Sloveniji po katerem koli drugem dvostranskem ali večstranskem sporazumu ali po dogovorih za programe gospodarske pomoči in strokovnega sodelovanja, ter njihovi ožji družinski člani. Določbe tega člena pa takemu osebju ne dajejo diplomatskega statusa.

3. člen
Nastanitev, namestitev, vstop v državo in prebivanje v njej

Republika Slovenija zagotovi, da imajo v primeru pogodb o delu, dobavah ali storitvah fizične ali pravne osebe, ki imajo pravico sodelovati na javnih razpisih, in strokovno osebje, potrebno za izdelavo pripravljalnih študij, tudi pravico do začasne namestitve in bivanja v državi. To pravico uživajo od objave javnega razpisa do mesec dni po končani izbiri izvajalca oziroma dobavitelja.

Republika Slovenija dovoli osebju, ki sodeluje pri izvajanju pogodb o delih, dobavah ali storitvah na podlagi programa, in ožjim družinskim članom, da vstopijo v Republiko Slovenijo, da se v državi nastanijo, v njej delajo in jo zapustijo, kot je to glede na vrsto pogodbe utemeljeno.

4. člen
Uvoz in ponovni izvoz opreme

Republika Slovenija pravočasno in brez razlikovalnih dajatev izda potrebna dovoljenja za uvoz in kasnejši ponovni izvoz opreme, potrebne za izvajanje programa. To pa ne vpliva na pravico fizičnih ali pravnih oseb, ki uvažajo opremo, da za to opremo izkoristijo ugodnosti režima začasnega uvoza.

5. člen
Uvoz in devizni nadzor

1. Za izvajanje programa se Republika Slovenija obvezuje, da bo brez razlikovanja med državami članicami EU in državami, naštetimi v 8. točki razdelka F, izdala uvozna dovoljenja in dovoljenja za nakup deviz in da bo ravnala po notranjepravnih predpisih o deviznem nadzoru.
2. Republika Slovenija pravočasno in brez razlikovalnih dajatev izda potrebna dovoljenja za prenos denarja, prejetega za program, v matično državo izvajalcev v skladu s predpisi o deviznem nadzoru, ki veljajo v Republiki Sloveniji.

invoices referred to in Article 8 (1) (b) of Section A, must be clearly stamped "SAPARD" by an authorised official before being the subject of a payment from the SAPARD Agency.

Article 2
General Privileges

The Republic of Slovenia shall ensure that expatriate personnel specifically engaged by the authorities of the Republic of Slovenia for the purposes of the Programme and members of their immediate family shall be accorded no less favourable benefits, privileges and exemptions than those usually accorded to expatriates employed in the Republic of Slovenia under any other bilateral or multinational agreement or arrangements for economic assistance and technical co-operation programmes and to members of their immediate families. The provisions of this Article do not confer diplomatic status on such personnel.

Article 3
Establishment, installation, entry and residence facilities

The Republic of Slovenia shall ensure that in the case of works, supply, or service contracts, natural or legal persons eligible to participate in tendering procedures and the technical staff needed to carry out preparatory studies shall be entitled to temporary installation and residence. They shall enjoy that right from the time an invitation to tender is issued until within one month after the contractor is designated.

The Republic of Slovenia shall permit personnel taking part in works, supplies or services contracts under the Programme and members of their immediate family, to enter the Republic of Slovenia to establish themselves in that State, to work there and to leave that State, as the nature of the contract so justifies.

Article 4
Import and re-export of equipment

The Republic of Slovenia shall grant, in a timely manner and without any discriminatory charge, the permits necessary for the importation and subsequent re-export of equipment required to execute the Programme. This is without prejudice to the right of natural or legal persons importing the equipment to benefit from the system of temporary admission in respect of the said equipment.

Article 5
Imports and exchange controls

1. For the execution of the Programme, the Republic of Slovenia undertakes without discrimination between the Member States and the countries listed in Item 8 of Section F to grant import authorisations and authorisations for the acquisition of the foreign exchange, and to apply national exchange control regulations.
2. The Republic of Slovenia shall grant permits necessary, in a timely manner and without any discriminatory charge, to repatriate funds received in respect of the Programme in accordance with the foreign exchange control regulations in force in the Republic of Slovenia.

*6. člen**Davki in carine*

1. Republika Slovenija zagotovi, da se blago po dobavnih pogodbah, ki jih sklenejo organi Republike Slovenije in so sofinancirane iz programa, lahko uvozi v Republiko Slovenijo brez carin, dajatev pri uvozu, davkov ali drugih dajatev z enakim učinkom.

Republika Slovenija zagotovi, da je tako uvoženo blago takoj po vnosu v državo sproščeno za dostavo izvajalcu v skladu s pogodbenimi določbami in se lahko takoj uporabi za nemoteno izvajanje pogodbe ne glede na kakršne koli zamude ali spore o poravnavi prej omenjenih carin, davkov ali dajatev.

2. Republika Slovenija zagotovi, da so osebni in gospodinjski predmeti, uvoženi za osebno uporabo fizičnih oseb (in njihovih ožjih družinskih članov), razen v kraju samem najetih tehničnih sodelavcev, ki so zaposleni za izvajanje nalog, določenih v pogodbah o tehnični pomoči, oproščeni carin, dajatev pri uvozu, davkov in drugih dajatev z enakim učinkom. Po izteku pogodbe se ti osebni in gospodinjski predmeti ponovno izvozijo ali pa so v Republiki Sloveniji odtujeni v skladu z veljavnimi predpisi v Republiki Sloveniji.

*7. člen**Sodni postopki v državi*

Pri domnevni ali dokazani neizpolnitvi obveznosti upravičenca v zvezi s programom kakor tudi pri poskusih, da bi se od agencije SAPARD zagotovila plačila, ki niso upravičena, bo Republika Slovenija vse take kršitve ali poskuse kršitev preganjala po notranjepravnih postopkih na način, ki ne bo milejši, kot je v zadevah, ko gre za javna sredstva v državi.

*Article 6**Taxation and customs*

1. The Republic of Slovenia shall ensure that imports under supply contracts concluded by the authorities of the Republic of Slovenia and co-financed under the Programme shall be allowed to enter the Republic of Slovenia without being subject to customs duties, import duties, taxes or fiscal charges having equivalent effect.

The Republic of Slovenia shall ensure that the imports concerned shall be released from the point of entry of delivery as required by the provisions of the contract and for immediate use to the contractor as required for the normal implementation of the contract without regard to any delays or disputes over the settlement of those duties, taxes or charges.

2. The Republic of Slovenia shall ensure that personal and household effects imported for personal use by natural persons (and members of their immediate families) other than those recruited locally, engaged in carrying out tasks defined in technical assistance contracts, shall be exempt from customs duties, import duties, taxes and other fiscal charges having equivalent effect. Those personal and household effects shall be either re-exported or disposed of in the Republic of Slovenia in accordance with the regulations in force in the Republic of Slovenia after termination of the contract.

*Article 7**National legal proceedings*

In the event of suspected or proven failure by a beneficiary to respect obligations in relation to the Programme as well as attempts to secure from the SAPARD Agency payments for which there is no entitlement, the Republic of Slovenia will pursue all such failures and attempts under national legal procedures in a manner no less rigorous than in instances involving national public funds.

RAZDELEK D
ČETRTLETNA IN LETNA POROČILA O IZDATKIH

Obrazec: D-1

Evropska komisija – SAPARD – Poročilo o izdatkih in zahtevkah za plačilo

(ki se pošlje Evropski komisiji, DG AGRI, Rue de la Loi 200 (SAPARD) B – 1049 Brussels)

Naziv programa

Sklep Komisije št.z dne (kot je bil nazadnje spremenjen s Sklepom št. z dne)

Referenčna številka Komisije

Podpisani/-akot nacionalni odredbodajalec, ki zastopa Republiko Slovenijo, kot je določeno v Večletnem sporazumu o financiranju, sklenjenem med Vlado Republike Slovenije in Komisijo, izjavljam, da skupni upravičeni izdatki v skladu s programom, nastali od (dan/mesec/leto) do (dan/mesec/leto), znašajo (domača valuta), (evrov, preračunanih iz domače valute po tečaju oziroma tečajih iz priložene preglednice, kot je določeno v 10. členu razdelka A priloge k Večletnemu sporazumu o financiranju).

Podrobni podatki v zvezi s temi izdatki so prikazani v priloženi preglednici in so sestavni del tega poročila.

Izjavljam tudi, da se ukrepi zadovoljivo hitro uresničujejo v skladu s cilji, določenimi v programu, in da spremljajoča dokumentacija je in bo ostala na voljo, kot je določeno v 3. členu Večletnega sporazuma o financiranju in 15. členu razdelka A priloge k temu sporazumu.

Izjavljam, da:

1. je seznam izdatkov točen. Temelji na računih za posamezne projekte in je dokumentiran z dokazili. Seznam in spremljajoča dokumentacija sta na voljo za pregled in potrditev in bosta ostala na voljo v skladu s 3. členom Večletnega sporazuma o financiranju in 15. členom razdelka A priloge k temu sporazumu;
2. *ali*: seznam vsebuje podrobne podatke o odprtih terjatvah v višini (....domača valuta), (.... evrov), za katere so priloženi skupni zneski po posameznem ukrepu in razčlenjeni na javni prispevek države in prispevek Skupnosti; *ali*: ni odprtih terjatev (*ustrezno prečrtati*). Poročilo vključuje tudi vse terjatve od predhodnega poročila dalje, ki so evidentirane že več kot dve leti in ki se odštejejo od tega poročila o izdatkih;
3. obseg sredstev Skupnosti na evro račun SAPARD na dan zadnjega knjiženja v breme ob koncu četrletja, na katero se to poročilo nanaša (ali pri dodatnem poročilu od dneva, ki je v takem poročilu določen), znaša evrov.

Plačilo se izvede na evro račun SAPARD in pri tem navedejo podrobni referenčni podatki, sporočeni Komisiji na podlagi drugega odstavka 7. člena razdelka A te priloge k Večletnemu sporazumu o financiranju (obrazec D-3). Poročilo o izdatkih obsega oštevilčenih strani.

Poročilo je sestavil/-a:..... Datum, žig in podpis vodje agencije SAPARD

Poročilo je bilo sestavljeno na podlagi finančnih zneskov, ki sem jih navedel/-la Datum, žig in podpis računovodje agencije SAPARD

Overil/-a: Datum, žig in podpis nacionalnega odredbodajalca v imenu Republike Slovenije

Sestavljeno v (datum)

SECTION D
QUARTERLY AND ANNUAL DECLARATIONS OF EXPENDITURE

Form: D-1

European Commission – SAPARD – Declaration of expenditure and payment application
(to be sent to the European Commission, DG AGRI, Rue de la Loi 200 (SAPARD) B – 1049 Brussels)

Name of Programme

Commission Decision N°.....of (as last modified by Decision N° of)

Commission reference number.....

The undersigned,as the National Authorising Officer representing the Republic of Slovenia as provided for in the Multi-annual Financing Agreement concluded between the Republic of Slovenia and the Commission, hereby declares that the total eligible expenditure in accordance with the programme, incurred from (day/month/year.. to ...day/month/year...) amounts to(national currency),(euro, converted from national currency at the rate(s) indicated in the table attached, as provided for in Article 10 of Section A, of the Annex to the Multi-annual Financing Agreement).

Details relating to this expenditure are set out in the Table annexed hereto and form an integral part of this declaration.

I also declare that the measures are progressing at a satisfactory rate in accordance with the objectives laid down in the Programme, and that the supporting documents are, and will remain, available as provided for in Article 3 of the Multi-annual Agreement and Article 15 of Section A of the Annex to that Agreement.

I declare that:

1. The listing of expenditure is exact. It is based on accounts at the level of individual projects and supported by documentary evidence. The listing and corresponding supporting documents are open to verification and will remain available in accordance Article 3 of the Multi-annual Financing Agreement and Article 15 of Section A of the Annex thereto.
2. *Either* The listing includes details of debts to be collected amounting to (.... national currency) (.... euro), of which total amounts per measure are attached, including the breakdown of national public and Community contribution; *or* There are no debts to be collected – (*strike out as appropriate*). The declaration also includes all debts since the previous declaration which have been registered for more than two years, and which are subtracted from this expenditure declaration.
3. The volume of Community funds in the SAPARD euro account as at the date of the last debit at the end of the quarter to which this declaration refers (or in the case of a supplementary declaration, the date specified in that declaration) amounts to euro.

The payment should be made to the SAPARD euro account using the reference details communicated to the Commission pursuant to Article 7 (2) of Section A of the Annex to the Multi-annual Financing Agreement. (Form D 3). This expenditure declaration contains numbered pages.

This declaration has been established by:*Date, stamp and signature of the Head of the SAPARD Agency.*

The declaration has been established on the basis of financial amounts provided by me.....*Date and Signature of the: Accountant of the SAPARD Agency*

Certified by:: *Date, stamp and signature of the National Authorising Officer on behalf of the Republic of Slovenia.*

Done at,(date)

Obrazec: D-1

IZJAVE, KI SE PREDLOŽIJO PRI VSEH ZAHTEVKIH ZA PLAČILO

POTRJUJEMO, DA:

- (a) je agencija SAPARD preverila, da so izdatki, za katere izjavljamo, da so upravičeni, nastali v skladu s programom, Večletnim sporazumom o financiranju, sklepom Komisije iz prvega odstavka 3. člena razdelka A priloge k Večletnemu sporazumu o financiranju in letnim sporazumom oziroma sporazumi o financiranju;
- (b) so izdatki resnični, pravilni in so nastali po datumu oziroma datumih, navedenih v Sklepu Komisije št. o prenosu upravljanja na agencijo SAPARD;
- (c) so bila izplačila končnim upravičencem izvedena brez kakršnih koli posebnih obremenitev, odbitkov ali kakršnih koli zadržanih zneskov, ki bi lahko zmanjšali znesek finančne pomoči, do katere so upravičeni;
- (d) so bili zneski, vrnjeni zaradi nepravilno izplačanih zneskov, in dolgovi, ki so že več kot dve leti evidentirani v knjigi terjatev do dolžnikov, odšteti od izdatkov, navedenih v poročilu; Komisija je bila v skladu s 13. členom razdelka A priloge k Večletnemu sporazumu o financiranju o nepravilnostih in vračilu nepravilno plačanih zneskov v okviru financiranja programa SAPARD obveščena o vseh nepravilnostih;
- (e) odobrena pomoč Republike Slovenije ostaja v mejah ukrepa, določenega v programu;
- (f) je bil preračun med domačo valuto in evrom izveden v skladu z določbo 10. člena razdelka A priloge k Večletnemu sporazumu o financiranju;
- (g) spremljajoča dokumentacija za to poročilo je in bo ostala na voljo po določilih 3. člena Večletnega sporazuma o financiranju in 15. člena razdelka A priloge k Večletnemu sporazumu o financiranju;
- (h) so bili ukrepi, za katere se prejema finančna pomoč Skupnosti, ustrezno javno objavljeni za možne in dejanske upravičence.

Sestavljeno v (datum)

Sestavl/-a: *Podpis in žig vodje agencije SAPARD*Poročilo je bilo sestavljeno na podlagi finančnih zneskov, ki sem jih navedel/-la *Podpis in žig računovodje agencije SAPARD*Overil/-a: *Podpis in žig nacionalnega odredbodajalca v imenu Republike Slovenije*

Form: D-1

DECLARATIONS TO BE PRESENTED WITH ALL PAYMENT APPLICATIONS

IT IS HEREBY CONFIRMED THAT:

- (a) The SAPARD Agency has checked that the expenditure declared eligible has been carried out in compliance with the Programme, the Multi-annual Financing Agreement, the Commission Decision referred to in Article 3 (1) of Section A of the Annex to the Multi-annual Financing Agreement, and the Annual Financing Agreement(s).
- (b) The expenditure is real, regular and was incurred from the date(s) in the Commission Decision N° conferring management on the SAPARD Agency.
- (c) Payments to the final beneficiaries were made without any specific charge, deduction or withholding of any amount which might reduce the amount of financial assistance to which they are entitled.
- (d) The amounts recovered in respect of sums wrongly paid and debts registered in the debtors ledger for more than two years have been deducted from the declared expenditure; the Commission has been informed of any irregularities in accordance with Article 13 of Section A of the Annex to the Multi-annual Financing Agreement on irregularities and the recovery of sums wrongly paid within the framework of the financing of the SAPARD programme.
- (e) The aid granted by the Republic of Slovenia remains within the limits by measure laid down in the Programme.
- (f) Conversions between national currency and euro have been carried out in conformity with the provision of Article 10 of Section A of the Annex to the Multi-annual Financing Agreement.
- (g) The supporting documents for this declaration are and will remain available under the terms of Article 3 of the Multi-annual Financing Agreement and Article 15 of Section A of the Annex thereto.
- (h) Measures receiving Community financial assistance have been the subject of adequate publicity directed at public opinion and potential and actual beneficiaries.

Done at, (date)

Established by:..... *Signature and stamp of the Head of the SAPARD Agency*The declaration has been established on the basis of financial amounts provided by*Signature and stamp of the Accountant of the SAPARD Agency*Certified by:.....*Signature and stamp of the National Authorising Officer on behalf of the Republic of Slovenia*

Obrazec D-1 Preglednica A IZKAZ UPRAVIČENIH IZDATKOV, KI SO DEJANSKO NASTALI OD ZAČETKA PROGRAMA – VSI UPRAVIČENCI

Naziv programa:
 Sklep Komisije št. z dne (kot je bil nazadnje spremenjen s Sklepom št. z dne)
 Referenčna številka Komisije
 Poročilo št. za obdobje od začetka programa do vključno (datum)

Prednostna naloga Ime Ukrep	Domača valuta				Evro			
	Javni izdatek		Lastna udeležba	Skupni upravičeni strošek	Javni izdatek		Lastna udeležba	Skupni upravičeni strošek
	ES	države			ES	države		
(1)	(2)	(3)	(4)	(2) + (3) + (4) = (5)	(6)	(7)	(8)	(6) + (7) + (8) = (9)
l. Prednostna naloga 1								
Ukrep 1								
Ukrep 2								
Ukrep n								
Prednostna naloga 1 skupaj								
n. Prednostna naloga n								
Ukrep 1								
Ukrep 2								
Ukrep n								
Prednostna naloga n skupaj								
Skupaj								

Morebitne razlike glede na predhodno poročilo so označene z "*" in pojasnjene na straneh do
 Menjalni tečajji, uporabljeni za preračun med domačo valuto in evrom, so: tečaj z dne

Form D-1 Table A STATEMENT OF ELIGIBLE EXPENDITURE ACTUALLY INCURRED SINCE START OF PROGRAMME: ALL BENEFICIARIES

Name of Programme:

Commission Decision N°of(as last modified by Decision n° of)

Commission reference number:

Declaration n°covering the period from start of programmeto(date) inclusive.

Priority axis	National currency				euro				
	Name	Public expenditure		Private funding	Total eligible cost	Public expenditure		Private funding	Total eligible cost
		EC	National			EC	National		
	(1)	(2)	(3)	(4)	(2) + (3) + (4) = (5)	(6)	(7)	(8)	(6) + (7) + (8) = (9)
1. Priority 1									
Measure 1									
Measure 2									
Measure n									
Total Priority 1									
n. Priority n									
Measure 1									
Measure 2									
Measure n									
Total Priority n									
Grand Total									

In the event of differences in relation to a previous declaration these are identified by "???" and explained on pages to
 The rates of exchange used for national currency/euro conversion are as follows: Rate:;Date:.....

Obrazec: D-2

Letno poročilo o izdatkih za finančno leto: ()

(ki se pošlje Komisiji skupaj s potrdilom in revizijskim poročilom iz 6. člena razdelka A priloge k Večletnemu sporazumu o financiranju na naslov: Evropska komisija, DG AGRI, Rue de la Loi 200 – (SAPARD) B – 1049 Brussels)

Naziv programa

Sklep Komisije št. z dne (kot je bil nazadnje spremenjen s Sklepom št. z dne

Referenčna številka Komisije

Podpisani/-a kot nacionalni odredbodajalec, ki zastopa Republiko Slovenijo, kot je določeno v Večletnem sporazumu o financiranju, sklenjenem med Republiko Slovenijo in Komisijo, izjavljam, da skupni upravičeni izdatki v skladu s programom, nastali od (1. 1. leto... do 31. 12. leto...), znašajo (domača valuta), (evrov, preračunanih iz domače valute po tečaju oziroma tečajih iz priložene preglednice, kot je določeno v 10. členu razdelka A priloge k Večletnemu sporazumu o financiranju).

Podrobni podatki v zvezi s temi izdatki so prikazani v priloženi preglednici in so sestavni del tega poročila.

Izjavljam tudi, da se ukrepi zadovoljivo hitro uresničujejo v skladu s cilji, določenimi v programu, in da spremljajoča dokumentacija je in bo ostala na voljo, kot je določeno v 3. členu Večletnega sporazuma o financiranju in 15. členu razdelka A priloge k temu sporazumu.

Izjavljam, da:

1. je seznam izdatkov točen. Temelji na računih za posamezne projekte in je dokumentiran z dokazili. Seznam in spremljajoča dokumentacija sta na voljo za potrditev in bosta ostala na voljo v skladu s 3. členom Večletnega sporazuma o financiranju in 15. členom razdelka A priloge k temu sporazumu;
2. *ali*: seznam vsebuje podrobne podatke o odprtih terjatvah v višini (.... domača valuta), (.... evrov), za katere so priloženi skupni zneski po posameznem ukrepu in razčlenjeni na javni prispevek države in prispevek Skupnosti; *ali*: ni odprtih terjatev (*ustrezno prečrtati*). Poročilo vključuje tudi vse terjatve od predhodnega letnega poročila dalje, ki so evidentirane že več kot dve leti in ki se odštejejo od tega poročila o izdatkih;
3. obseg sredstev Skupnosti na evro računu SAPARD ob koncu leta, na katero se poročilo nanaša, znaša evrov.

Poročilo o izdatkih obsega oštevilčenih strani.

Poročilo je sestavil/-a: Datum, žig in podpis vodje agencije SAPARD

Poročilo je bilo sestavljeno na podlagi finančnih zneskov, ki sem jih navedel/-la Datum in podpis računovodje agencije SAPARD

Overil/-a: Datum, žig in podpis nacionalnega odredbodajalca v imenu Republike Slovenije Sestavljeno v (datum)

Potrdilo in revizijsko poročilo certifikacijskega organa sta priloženi temu poročilu.

Form: D-2

Annual Declaration of Account for financial year: ()

(to be sent together with the attestation and audit report required under Article 6 of Section A of the Annex to the Multi-annual Financing Agreement to the European Commission, DG AGRI, Rue de la Loi 200 – (SAPARD,) B – 1049 Brussels)

Name of Programme

Commission Decision N° of (as last modified by Decision N° of.....)

Commission reference number.....

The undersigned, as the National Authorising Officer representing the Republic of Slovenia as provided for in the Multi-annual Financing Agreement concluded between the Republic of Slovenia and the Commission (.....), hereby declares that the total eligible expenditure in accordance with the programme incurred from (1/1/year.. to..31/12/year...) amounts to(national currency),(euro, converted from national currency at the rate(s) indicated in the table attached as provided for in Article 10 of Section A, of the Annex to the Multi-annual Financing Agreement.)

Details relating to this expenditure are set out in the Table annexed hereto and form an integral part of this declaration.

I also declare that the measures are progressing at a satisfactory rate in accordance with the objectives laid down in the Programme, and that the supporting documents are, and will remain, available as provided for in Article 3 of the Multi-annual Financing Agreement and Article 15, of Section A of the Annex thereto.

I declare that:

- 1 The listing of expenditure is exact. It is based on accounts at the level of individual projects and supported by documentary evidence. The listing and corresponding supporting documents are open to verification and will remain available in accordance with Article 3 of the Multi-annual Financing Agreement and Article 15 of Section A of the Annex thereto.
2. *Either* The listing includes details of debts to be collected amounting to (...national currency) (...euro), of which total amounts per measure are attached including the breakdown of national public and Community contribution; *or* There are no debts to be collected. (*strike out as appropriate*). The declaration also includes all debts since the previous annual declaration which have been registered for more than two years, and which are subtracted from this expenditure declaration.
3. The volume of Community funds in the SAPARD euro account as at the end of the year to which this declaration refers amounts to euro.

This expenditure declaration contains numbered pages.

This declaration was established by: *Date, stamp and signature of the Head of the SAPARD Agency*The declaration has been established on the basis of financial amounts provided by me.....*Date and Signature of the Accountant of the SAPARD Agency.*Certified: *Date, stamp and signature of the National Authorising Officer on behalf of the Republic of Slovenia.* Done at,(date)

The Attestation and Audit Report of the Certifying Body is included with this declaration.

Obrazec: D-2

IZJAVE, KI SE PREDLOŽIJO Z LETNIM POROČILOM O IZDATKIH

POTRJUJEMO, DA:

- (a) je agencija SAPARD preverila, da so izdatki, za katere izjavljamo, da so upravičeni, nastali v skladu s programom, Večletnim sporazumom o financiranju, sklepom Komisije iz prvega odstavka 3. člena razdelka A priloge k Večletnemu sporazumu o financiranju in letnim sporazumom oziroma sporazumi o financiranju;
- (b) so izdatki resnični, pravilni in so nastali po datumu oziroma datumih, navedenih v Sklepu Komisije št. o prenosu upravljanja na agencijo SAPARD;
- (c) so bila izplačila končnim upravičencem izvedena brez kakršnih koli posebnih obremenitev, odbitkov ali kakršnih koli zadržanih zneskov, ki bi lahko zmanjšali znesek finančne pomoči, do katere so upravičeni;
- (d) so bili zneski, vrnjeni zaradi nepravilno izplačanih zneskov, in dolgovi, ki so že več kot dve leti evidentirani v knjigi terjatev do dolžnikov, odšteti od izdatkov, navedenih v poročilu. Komisija je bila v skladu s 13. členom razdelka A priloge k Večletnemu sporazumu o financiranju o nepravilnostih in vračilu nepravilno plačanih zneskov v okviru financiranja programa SAPARD obveščena o vseh nepravilnostih;
- (e) odobrena pomoč Republike Slovenije ostaja v mejah ukrepa, določenega v programu;
- (f) je bil preračun med domačo valuto in evrom izveden v skladu z določbo 10. člena razdelka A priloge k Večletnemu sporazumu o financiranju;
- (g) spremljajoča dokumentacija za to poročilo je in bo ostala na voljo po določilih 3. člena Večletnega sporazuma o financiranju in 15. člena razdelka A priloge k temu sporazumu;
- (h) so bili ukrepi, za katere se prejema finančna pomoč Skupnosti, ustrezno javno objavljeni za možne in dejanske upravičence.

Sestavljeno v (datum)

Sestavljen/-a: Datum, žig in podpis vodje agencije SAPARD

Poročilo je bilo sestavljeno na podlagi finančnih zneskov, ki sem jih navedel/-la Datum in podpis računovo-dje agencije SAPARD

Overil/-a: Podpis in žig nacionalnega odredbodajalca v imenu Republike Slovenije

Form: D-2

DECLARATIONS TO BE PRESENTED WITH ANNUAL DECLARATION OF ACCOUNT

IT IS HEREBY CONFIRMED THAT:

- (a) The SAPARD Agency has checked that the expenditure declared eligible has been carried out in compliance with the Programme, the Multi-annual Financing Agreement, the Commission Decision referred to in Article 3 (1) of Section A of the Annex to the Multi-annual Financing Agreement, and the Annual Financing Agreement(s).
- (b) The expenditure is real, regular and was incurred from the date(s) in the Commission Decision N° conferring management on the SAPARD Agency.
- (c) Payments to the final beneficiaries were made without any specific charge, deduction or withholding of any amount which might reduce the amount of financial assistance to which they are entitled.
- (d) The amounts recovered in respect of sums wrongly paid and debts registered in the debtors ledger for more than two years have been deducted from the declared expenditure. The Commission has been informed of any irregularities in accordance with Article 13 of Section A of the Annex to the Multi-annual Financing Agreement on irregularities and the recovery of sums wrongly paid within the framework of the financing of the SAPARD programme.
- (e) The aid granted by the Republic of Slovenia remains within the limits by measure laid down in the Programme.
- (f) Conversions between national currency and euro have been carried out in conformity with Article 10 of Section A of the Annex to the Multi-annual Financing Agreement.
- (g) The supporting documents for this declaration are and will remain available under the terms of Article 3 of the Multi-annual Financing Agreement and Article 15 of Section A of the Annex thereto.
- (h) Measures receiving Community financial assistance have been the subject of adequate publicity directed at public opinion and potential and actual beneficiaries.

Done at, (date)

Established by: *Date stamp and Signature of the Head of the SAPARD Agency*The declaration has been established on the basis of financial amounts provided by me.....*Date and Signature of the Accountant of the SAPARD Agency*Certified by: *Signature and stamp the National Authorising Officer on behalf the Republic of Slovenia.*

Obrazec D-2 Preglednica A IZKAZ UPRAVIČENIH IZDATKOV, KI SO DEJANSKO NASTALI ZA LETO (.....) – VSI UPRAVIČENCI

Naziv programa:
 Sklep Komisije št. z dne (kot je bil nazadnje spremenjen s Sklepom št. z dne)
 Referenčna številka Komisije
 Poročilo št. za obdobje od 1. 1. (leto) do vključno 31. 12. (leto)

Prednostna naloga	Domača valuta				Evro			
	Javni izdatek		Lastna udeležba	Skupni upravičeni strošek	Javni izdatek		Lastna udeležba	Skupni upravičeni strošek
	ES	države			ES	države		
(1)	(2)	(3)	(4)	(2) + (3) + (4) = (5)	(6)	(7)	(8)	(6) + (7) + (8) = (9)
1. Prednostna naloga 1								
Ukrep 1								
Ukrep 2								
Ukrep n								
Prednostna naloga 1 skupaj								
n. Prednostna naloga n								
Ukrep 1								
Ukrep 2								
Ukrep n								
Prednostna naloga n skupaj								
Skupaj								

Morebitne razlike glede na predhodno poročilo so označene z "*" in pojasnjene na straneh do
 Menjalni tečajji, uporabljeni za preračun med domačo valuto in evrom, so: tečaj z dne

Form D-2 Table A STATEMENT OF ELIGIBLE EXPENDITURE ACTUALLY INCURRED FOR YEAR (.....)- ALL BENEFICIARIES
Name of Programme:

Commission Decision N°of(as last modified by Decision n° of)

Commission reference number:

Declaration n°covering the period from (1/1/Year).....to(31/12/Year) inclusive

Priority axis	National currency				euro			
	Public expenditure		Private funding	Total eligible cost	Public expenditure		Private funding	Total eligible cost
	EC	National	(4)	(2) + (3) + (4) = (5)	EC	national	(8)	(6) + (7) + (8) = (9)
(1)	(2)	(3)	(4)	(2) + (3) + (4) = (5)	(6)	(7)	(8)	(6) + (7) + (8) = (9)
1. Priority 1								
Measure 1								
Measure 2								
Measure n								
Total Priority 1								
n. Priority n								
Measure 1								
Measure 2								
Measure n								
Total Priority n								
Grand Total								

In the event of differences in relation to a previous declaration, these are identified by "*" and explained on pages to
 The rates of exchange used for national currency/euro conversion are as follows: Rate:Date:.....

D-3

FINANČNA IDENTIFIKACIJA – SAPARD

Republika Slovenija

IMETNIK RAČUNA	N A C I O N A L N I S K L A D S A P A R D	
IME	E V R O R A Č U N	
NASLOV	N A C I O N A L N I O D R E D B O D A J A L E C	
	H E L E N A K A M N A R	
	M I N I S T R S T V O Z A F I N A N C E	
KRAJ	L J U B L J A N A	
POŠTNA ŠTEVILKA	1 5 0 2	
OSEBA ZA STIKE	M O J C A G R O Š E L J	
TELEFON	0 0 3 8 6 1 4 7 8 6 3 0 5	
TELEFAKS	0 0 3 8 6 1 4 7 8 6	
E-POŠTA	m f n f s a p a r d @ m f - r s . s i	

BANKA	B A N K A S L O V E N I J E	
	S L O V E N S K A 3 5	
	S I 1 0 0 0 L J U B L J A N A	
ŠTEVILKA RAČUNA	7 8 4 0 6 3	
VALUTA	E V R O	KODA BANKE BS LJ S I 2 X

D3

FINANCIAL IDENTIFICATION – SAPARD

The Republic of Slovenia

ACCOUNT HOLDER NAME	N A T I O N A L F U N D S A P A R D E U R O
	A C C O U N T
ADDRESS	N A T I O N A L A U T H O R I S I N G O F F I C E R M R S. H E L E N A K A M N A R M I N I S T R Y O F F I N A N C E
TOWN/CITY	L J U B L J A N A
POSTCODE	S I 1 5 0 2
CONTACT PERSON	M R S. M O J C A G R O Š E L J
TELEPHONE	0 0 3 8 6 1 4 7 8 6 3 0 5
FAX	0 0 3 8 6 1 4 7 8 6 2 0 4
E-Mail	M F . N F S A P A R D @ M F - R S . S I

BANK	B A N K O F S L O V E N I A
	S L O V E N S K A 3 5
	S I - 1 0 0 0 L J U B L J A N A
ACCOUNT NUMBER	7 8 4 0 6 3
CURRENCY	E U R O
BIC CODE	B S L J S I 2 X

RAZDELEK E SMERNICE ZA CERTIFIKACIJSKI ORGAN

Smernice za letno certificiranje agencije SAPARD

Zadeva: Smernica, navedena v petem odstavku 6. člena razdelka A priloge k Večletnemu sporazumu o financiranju – Oblika, obseg in vsebina certifikata in poročila organa, ki izvaja certifikacijo agencije SAPARD

Uvod

1. Namen tega dokumenta je podrobno določiti smernico v zvezi z zahtevami za certificiranje obračuna, kot je predvideno v 6. členu razdelka A priloge k Večletnemu sporazumu o financiranju.
2. Predmet certificiranja in s tem tudi revizijskega potrdila in revizijskega poročila je agencija SAPARD in vsi decentralizirani organi in inštitucije, na katere so bile prenesene določene naloge, to je vsi procesi od evidentiranja vloge do prevzema obveznosti in od evidentiranja računa do plačila.

Revizijski potrdilo

3. Revizijsko potrdilo naj bo kratka in jasno izražena izjava o splošnih sklepnih ugotovitvah organa, ki je imenovan za certifikacijski organ. Primeri revizijskih potrdil so predstavljeni v dodatku k temu razdelku.

Revizijsko poročilo

4. Revizijsko poročilo je po obsegu in vsebini širše od potrdila in vsebuje še dodatne izjave o tem, ali:
 - I) je certifikacijski organ dobil primerna zagotovila, da so postopki notranje kontrole teoretično zanesljivi in zadovoljivo delujejo v praksi;
 - II) postopki, zlasti tisti, ki se nanašajo na posebej pomembna merila za akreditacijo (pisni postopki, ločevanje nalog, preverjanja pred odobritvijo projektov in pred izplačili, javna naročila, postopki za prevzem obveznosti in plačila, računovodski postopki, varnost računalniških sistemov, notranja revizija), dajejo primerna zagotovila, da so projekti, ki gredo v breme programa SAPARD, skladni z Večletnim sporazumom o financiranju;
 - III) se vsa posebej pomembna merila za akreditacijo še vedno izpolnjujejo, tako kot je za prenos upravljanja pomoči s Komisije na državo zahtevano v prvem odstavku 3. člena razdelka A priloge k Večletnemu sporazumu o financiranju, in
 - IV) so finančni interesi Skupnosti ustrezno zavarovani.

V poročilu naj bi bila opredeljena tudi vsa priporočila in navedeno, koliko in kako so bila ta priporočila (in tudi priporočila prejšnjih let, če je to primerno) upoštevana.

SECTION E GUIDELINES FOR CERTIFYING BODY

Guidelines for the Annual Certification of the Sapard Agency

Subject: Guideline referred to in Article 6 (5) of Section A of the Annex to the Multi-annual Financing Agreement – The form, scope and contents of the certificate and report of the body performing the certification of the SAPARD Agency.

Introduction

1. The object of this paper is to set out guidance regarding requirements of the certification of the account provided for in Article 6 of Section A of the Annex to the Multi-annual Financing Agreement.
2. The subject of the certification and hence the audit certificate and audit report, is the SAPARD Agency and all the decentralised and delegated bodies, that is. the processes from registration of the application through to commitment and from registration of the invoice through to payment.

The Audit Certificate

3. The audit certificate should be a brief, clear and explicit statement of the overall conclusions of the body nominated as Certifying Body. Examples of audit certificates are presented in the Appendix to this Section.

The Audit Report

4. The scope of the audit report is broader than that of the audit certificate comprising, in addition, statements on whether:
 - I) the Certifying Body has gained reasonable assurance that the internal control procedures are theoretically sound and that they operate satisfactorily in practice;
 - II) the procedures, with particular reference to the accreditation criteria of significant relevance (written procedures, segregation of duties, pre-project and pre-payment checks, procurement, commitment and payment procedures, accounting procedures, computer security, internal audit), give reasonable assurance that the projects charged to SAPARD comply with the Multi-annual Financing Agreement;
 - III) all the accreditation criteria of significant relevance continue to be fulfilled as required for the Commission conferral of management of aid in Article 3(1) of Section A of the Annex to the Multi-annual Financing Agreement; and
 - IV) the financial interests of the Community are properly protected.

The report should also set out any recommendations and indicate the extent to which, and how, they (and those of previous years, as appropriate) have been addressed.

5. Vsebina poročila

I) Postopki notranje kontrole

V poročilu naj bi bili jasno navedeni vsi dokazi, ki jih je certifikacijski organ dobil, da so v vsem obdobju, ki ga zajema revizija, teoretično in praktično delovale notranje kontrole, da so bile uporabljene za vse nameravane posle in je bil njihov rezultat poprava napak. Poročilo naj bi vsebovalo tudi izjavo o postopkih notranje kontrole, v kateri bi bilo treba opozoriti na ugotovljene morebitne večje pomanjkljivosti v zasnovi ali delovanju kontrol in posebej navesti dejavnike, ki lahko zmanjšujejo učinkovitost postopkov notranje kontrole, kot so na primer:

- možnost, da odgovorni uradnik prepreči ali opusti kontrole,
- nepravilna uporaba kontrol zaradi napačne razlage ali malomarnosti in
- pojavljanje nestandardnih postopkov.

Funkcija notranje revizije je ključni element notranjega kontrolnega okolja. Zato zasluži posebno poglavje v revizijskem poročilu. Poročilo bi moralo obravnavati neodvisnost, usposobljenost in učinkovitost notranje revizije in zlasti še: obseg odgovornosti; pravice dostopa do vodje agencije SAPARD in do vseh evidenc, zaposlenih in prostorov (vključno z decentraliziranimi enotami in inštitucijami, na katere so bile prenesene naloge); izključenost članov enote za notranjo revizijo iz vsakodnevnih operativnih nalog; kadrovanje (znanje, usposabljanje in izkušnje); načrtovanje (ocena potreb, pristop glede na oceno tveganja, revizijski cikel); dokumentacijo (ali so utemeljive za preskuse in sklepne ugotovitve ustrezno zapisane ali se bo hranila spremljajoča dokumentacija); revizijske dokaze (ali ureditev zagotavlja zadostne, ustrezne in zanesljive dokaze); ali je ustrezno urejeno zagotavljanje kakovosti; poročila (ali ustrezajo po svoji zasnovi in ali postopki zagotavljajo, da bodo pravočasna) in sklepne ugotovitve glede načrta revizij.

II) Postopki za zagotavljanje skladnosti z Večletnim sporazumom o financiranju

Ta točka se nanaša na pooblastila. Posle, ki jih obdelujejo agencije SAPARD, urejajo zapletena pravila. Zaradi tveganja, ki je vgrajeno v teh poslih, mora agencija SAPARD vzpostaviti kontrole za ublažitev tveganja, kar vključuje uporabo pisnih postopkov, kontrolnih listov in ponovitev ali pregled postopkov s strani drugega uradnika.

Poročilo naj bi vsebovalo izjavo o postopkih za zagotavljanje skladnosti z Večletnim sporazumom o financiranju (po posameznem ukrepu in morebitnih podukrepih) za vsak postopek posebej in ob tem naj bi bilo navedeno, ali so se uvedene kontrole izkazale kot dovolj primerne, da se je bilo nanje v obdobju, ki ga zajema revizija, mogoče zanesi. Če se ugotovi, da kak postopek ni zagotovil zadostne zanesljivosti, je treba opozoriti na pomembne elemente, zaradi katerih kontrola ni bila uspešna.

5. Content of report

I) Internal control procedures

The report should set out the evidence obtained by the Certifying Body that throughout the period under audit, the internal controls have operated in practice as well as in theory; have applied to all the transactions intended; and have resulted in the correction of errors. The report should include a statement on internal control procedures which should draw attention to any serious weaknesses found in the design or operation of the controls, with particular reference to factors that may diminish the effectiveness of internal control procedures such as:

- the potential for controls to be overridden by the responsible official;
- incorrect application of controls due to wrong interpretation or carelessness; and
- the development of non-standard procedures.

The internal audit function is a key element of the internal control environment. As such it merits a specific chapter in the audit report. The report should consider the independence, competence and effectiveness of internal audit, and the following, in particular: the scope of responsibilities; rights of access to the Head of the SAPARD Agency and to all records, personnel and premises (including decentralised and delegated bodies); the exclusion of members of the internal audit unit from day to day operational actions; staffing (competence, training and experience); planning (needs assessments, risk based approach, cycle of audit coverage); documentation (will the rationale for tests and conclusions be adequately recorded, are supporting papers held); audit evidence (will arrangements ensure it is sufficient, relevant and reliable); are there adequate arrangements for quality assurance; reports (are they adequate in conception and will the procedures ensure they will be timely) and conclusions as to the audit plan.

II) Procedures for ensuring compliance with the Multi-annual Financing Agreement.

This point concerns authorisation. Transactions processed by SAPARD Agencies are governed by complex rules. The inherent risk arising requires the SAPARD Agency to establish mitigating controls including the use of written procedures, checklists and detailed re-performance or review by another official.

The report should include a statement on procedures for ensuring compliance with the Multi-annual Financing Agreement (by measure and if applicable, sub-measures) for each procedure stating whether the relevant controls have proved sufficiently robust for reliance to be placed upon them during the period under audit. Where it is concluded that a procedure has not provided the necessary assurance, the important elements of the control failure should be noted.

III) Posebej pomembna merila za akreditacijo

V poročilu mora biti navedeno, v kolikšni meri so agencija SAPARD in decentralizirani organi ali inštitucije, na katere so bile prenesene določene naloge, izpolnjevali posebej pomembna merila za akreditacijo (pisni postopki, ločevanje nalog, preverjanja pred odobritvijo projekta in pred izplačilom, javna naročila, postopki za prevzem obveznosti in plačila, računovodski postopki, varnost računalniških sistemov in notranja revizija), kot je zahtevano, če Komisija prenese upravljanje po prvem odstavku 3. člena razdelka A priloge k Večletnemu sporazumu o financiranju, in kakšne ukrepe (ter njihov rok in trajanje), če sploh, mora za odpravo pomanjkljivosti sprejeti agencija SAPARD ali decentralizirani organ ali inštitucija ter organ ali inštitucija, na katero so bile prenesene določene naloge.

IV) Varstvo finančnih interesov Skupnosti

Ta točka se zlasti nanaša na zneske, ki jih je treba izterjati (dolžnike). Ključne naloge kontrole v zvezi s tem so med drugim pravilno in pravočasno knjiženje vseh transakcij dolžnikov v knjigo terjatev do dolžnikov, pobot dolgov iz drugih plačil SAPARD upravičencem, ki imajo dolg, in pravilno knjiženje vseh prejemkov od dolžnikov.

Na splošno naj bi poročilo vsebovalo tudi izjavo o varstvu finančnih interesov Skupnosti, pri čemer je za vsak postopek treba navesti, ali so se uvedene kontrole izkazale kot dovolj primerne, da se je bilo nanje mogoče zanesti. Če se ugotovi, da kak postopek ni zagotovil zadostne zanesljivosti, je treba opozoriti na pomembne elemente, zaradi katerih kontrola ni bila uspešna.

V) Priporočila

Vsa priporočila za izboljšave bi bilo treba razvrstiti po pomembnosti, ki bi jo bilo treba po mnenju certifikacijskega organa pripisati posamezni situaciji. Za lažjo predstavitev je predlagana taka razvrstitev:

- pomembna: priporočila, ki jim mora vodja agencije SAPARD takoj posvetiti vso pozornost;
- srednje pomembna: priporočila, ki so pomembna v zvezi s kontrolnim okoljem agencije SAPARD in jim morajo vodstveni delavci agencije takoj posvetiti vso pozornost;
- manj pomembna: priporočila, v zvezi s katerimi bi bilo treba ukrepati, da se zagotovi popolna skladnost z merili za akreditacijo.

V poročilu bi morali biti za vsako priporočilo točno navedeni tudi vprašanja glede postopka in politike ter odgovori agencije SAPARD.

III) Accreditation criteria of significant relevance

The report should state the extent to which the SAPARD Agency and decentralised and delegated bodies have fulfilled all the accreditation criteria of significant relevance (written procedures, segregation of duties, pre-project and pre-payment checks, procurement, commitment and payment procedures, accounting procedures, computer security, internal audit) as required for the Commission conferral of management of aid in Article 3(1) of Section A of the Annex to the Multi-annual Financing Agreement and what action (and its timing and duration), if any, is to be undertaken by the SAPARD Agency or decentralised/delegated body to address any shortcomings.

IV) The protection of the financial interests of the Community

This point concerns, in particular, the amounts to be collected (debtors). The pertinent key control objectives include the correct and timely posting of all debtors' transactions to a debtors' ledger; debt offset from other SAPARD payments to beneficiaries which are in debt; and the correct posting of all receipts from debtors.

In general, the report should also include a statement on the protection of the financial interests of the Community stating for each procedure whether the relevant controls have proved sufficiently robust for reliance to be placed upon them. Where it is concluded that a procedure has not provided the necessary assurance, the important elements of the control failure should be noted.

V) Recommendations

Any recommendations for improvements should be classified by reference to the level of importance, which the Certifying Body believes should be attributed to each situation. For ease of presentation the following classification is proposed:

- Major: recommendations which require immediate attention by the Head of the SAPARD Agency;
- Intermediate: recommendations which are significant in the context of the control environment of the SAPARD Agency and which require immediate attention by Senior Management;
- Minor: recommendations for which action should be taken to ensure full compliance with the accreditation criteria.

The report should set out for each recommendation, the procedure and policy questions requiring attention and the reply of the SAPARD Agency.

6. Struktura poročila

Komisiji bi pri obdelavi poročil o certificiranju pomagalo, če bi vsi sledili standardni strukturi, kot je tu prikazana.

Povzetek: vsebuje mnenje, povzetek ugotovitev za vsako od točk I, II, III in IV in del o pomembnih in srednje pomembnih priporočilih.

Splošna predstavitev

- I) Postopki notranje kontrole: ocena glavnih kontrol, funkcija notranje revizije, izjava o postopkih notranje kontrole skupaj z dokazi.*
- II) Postopki za zagotavljanje skladnosti z Večletnim sporazumom o financiranju: ocena ključnih kontrol, izjava o postopkih za zagotavljanje skladnosti z Večletnim sporazumom o financiranju skupaj z dokazi.*
- III) Posebej pomembna merila za akreditacijo: ocena, v kolikšni meri agencija SAPARD izpolnjuje posebej pomembna merila za akreditacijo (pisni postopki, ločevanje nalog, preverjanja pred odobritvijo projekta in pred izplačili, javna naročila, postopki za prevzem obveznosti in plačila, računovodski postopki, varnost računalniških sistemov, notranja revizija), kot je zahtevano v 14. členu razdelka A priloge k Večletnemu sporazumu o financiranju.*
- IV) Postopki za varstvo finančnih interesov Skupnosti: ocena ključnih kontrol, izjava o postopkih za varstvo finančnih interesov Skupnosti skupaj z dokazi.*

*Splošne sklepne ugotovitve**Priporočila**Priloge*

Za vsak ukrep in/ali podukrep ter skupno funkcijo (npr. obračuni, inšpekcijska služba, notranja revizija, IT) naj bodo v prilogi navedeni opravljeno delo za vsak cilj kontrole skupaj z opisom cilja kontrole, kontrolni mehanizem, struktura spisa (da se lahko ugotovi, če so v njem potrebni temeljni dokazi oziroma dokumenti, potrebni za podkrepitev zahtevka), ugotovitve, ocena, sklep in podrobna priporočila.

Pripraviti bi bilo treba seznam priporočil z najmanj temi informacijami: oznaka poročila/priporočilo/stanje/ukrepanje.

6. Report outline

It would assist the Commission in its processing of the reports on certification if a standard outline were followed such as indicated below.

Executive Summary: comprising the opinion, summary statements on each of the points I, II, III & IV mentioned above, and sections on major and intermediate recommendations.

General Introduction.

- I Internal control procedures: an assessment of the main controls; the internal audit function; statement on internal control procedures, together with evidence.*
- II Procedures for ensuring compliance with the Multi-annual Financing Agreement: an assessment of the key controls; statement on procedures for ensuring compliance with the Multi-annual Financing Agreement, together with evidence.*
- III Accreditation criteria of significant relevance: an assessment of the extent to which the SAPARD Agency fulfils all the accreditation criteria of significant relevance (written procedures, segregation of duties, pre-project and pre-payment checks, procurement, commitment and payment procedures, accounting procedures, computer security, internal audit) as required by the Article 14 of Section A of the Annex to the Multi-annual Financing Agreement.*
- IV Procedures for the protection of the financial interests of the Community: an assessment of the key controls; statement on procedures for the protection of the financial interests of the Community, together with evidence.*

*General conclusions.**Recommendations.**Annexes*

For each measure / sub-measure and common function (e.g. Accounts, Inspection Service, Internal Audit, IT), the annex should set out the work done for each control objective including a description of the control objective, the control mechanism, the file structure (to determine if it comprised the required primary evidence/documents necessary to support the claim), findings, evaluation, conclusion and detailed recommendations.

A list of recommendations should be prepared with at least the following information: report reference/ recommendation / status/ action.

DODATEK k razdelku E
PRIMERI REVIZIJSKIH CERTIFIKATOV,
KI JIH MORA IZDATI CERTIFIKACIJSKI ORGAN⁵

Matrika mnenja:

	<i>Brez ugovorov</i>	<i>Z omejenimi ugovori</i>	<i>Negativni sklep</i>
Brez omejitve obsega	Brez pridrška (A)	S pridržkom (B)	Negativno (E)
Omejitev obsega	S pridržkom (C)	Odklonitev mnenja (D)	-

A. BREZ PRIDRŽKA

Pregledali smo letni obračun izdatkov, predložen Komisiji kot izdatek, ki ga je imela [*ime in naslov agencije SAPARD*] za program za finančno leto 200x. Naša naloga kot certifikacijskega organa je, da na podlagi opravljene revizije damo mnenje o letnem obračunu.

Revizijo smo opravili v skladu z mednarodno sprejetimi revizijskimi standardi in 6. členom razdelka A priloge k Večletnemu sporazumu o financiranju. Revizijo smo načrtovali in izvedli tako, da bi pridobili sprejemljivo zagotovilo, da obračun, predložen Komisiji, ne vsebuje pomembnejših napačnih navedb. V okviru revizije smo preskusno preiskali dokaze, ki podpirajo podatke v letnem obračunu, pregledali evidence prevzetih obveznosti, postopke in primere transakcij. Revizija je vključevala pregled skladnosti plačil z Večletnim sporazumom o financiranju samo z vidika sposobnosti upravnih struktur agencije SAPARD, da zagotovijo, da se taka skladnost preverja pred izplačilom. Naša revizija daje utemeljeno podlago za naše mnenje.

Po našem mnenju je obračun, ki ga je treba poslati Komisiji za finančno leto 200x (z dne *DD/MM/LLLL*), resničen, popoln in točen.

Revizijo smo opravili v času od *DD/MM/LLLL* do *DD/MM/LLLL*. Poročilo o naših ugotovitvah je dostavljeno istega dne kot to potrdilo.

[*datum izdaje + podpis, ime in položaj + ime in naslov certifikacijskega organa*]

B. S PRIDRŽKOM – UGOTOVLJENE RAZLIKE

Pregledali smo letni obračun izdatkov, predložen Komisiji kot izdatek, ki ga je imela [*ime in naslov agencije SAPARD*] za program za finančno leto 200x. Naša naloga kot certifikacijskega organa je, da na podlagi opravljene revizije damo mnenje o letnem obračunu.

⁵ Primerjaj mednarodne standarde za revizijo in sorodne storitve št. 13 (ISA 13), ki jih je izdala Mednarodna zveza računovodij (IFAC).

APPENDIX to Section E
EXAMPLES OF AUDIT CERTIFICATES TO BE
ISSUED BY THE CERTIFYING BODY⁵

Opinion matrix:

	<i>No objections</i>	<i>Limited objections</i>	<i>Negative conclusion</i>
No scope limitation	Unqualified (A)	Qualified (B)	Adverse (E)
Scope limitation	Qualified (C)	Disclaimer (D)	-

A. UNQUALIFIED

We have audited the annual accounts of expenditure declared to the Commission as expenditure incurred for the Programme for the 200x financial year by [*name and address of SAPARD Agency*]. Our responsibility, acting as Certifying Body, is to express an opinion on the annual accounts based on our audit.

We conducted our audit in accordance with internationally accepted auditing standards and Article 6 of Section A of the Annex to the Multi-annual Financing Agreement. We planned and performed the audit to obtain reasonable assurance about whether the accounts transmitted to the Commission are free of material misstatement. The audit included examination, on a test basis, of evidence supporting the information in the annual accounts, the records of commitments, an examination of procedures and of a sample of transactions. The audit covered compliance of payments with the Multi-annual Financing Agreement only as regards the capability of the SAPARD Agency's administrative structures to ensure that such compliance has been checked before payment is made. Our audit provides a reasonable basis for our opinion.

In our opinion the accounts to be transmitted to the Commission for the 200x financial year (dated *DD/MM/YYYY*) are true, complete and accurate.

Our audit was conducted between *DD/MM/YYYY* and *DD/MM/YYYY*. A report on our findings is delivered at the same date as the date of this certificate.

[*date of issue + signature, name and position + name and address of Certifying Body*]

B. QUALIFIED – DETECTED DIFFERENCES

We have audited the annual accounts of expenditure declared to the Commission as expenditure incurred for the Programme for the 200x financial year by [*name and address of SAPARD Agency*]. Our responsibility, acting as Certifying Body, is to express an opinion on the annual accounts based on our audit.

⁵ Cf. International Standard on Auditing and Related Services No. 13 (ISA 13) issued by the International Federation of Accountants (IFAC).

Revizijo smo opravili v skladu z mednarodno sprejetimi revizijskimi standardi in 6. členom razdelka A priloge k Večletnemu sporazumu o financiranju. Revizijo smo načrtovali in izvedli tako, da bi pridobili sprejemljivo zagotovilo, da obračun, predložen Komisiji, ne vsebuje pomembnejših napačnih navedb. V okviru revizije smo preskusno preiskali dokaze, ki podpirajo podatke v letnem obračunu, pregledali evidence prevzetih obveznosti, postopke in primere transakcij. Revizija je vključevala pregled skladnosti plačil z Večletnim sporazumom o financiranju samo z vidika sposobnosti upravnih struktur agencije SAPARD, da zagotovijo, da se taka skladnost preverja pred izplačilom. Naša revizija daje utemeljeno podlago za naše mnenje.

Ugotovljene so bile razlike med letnim obračunom in poslovnimi knjigami in evidencami agencije SAPARD za te ukrepe/podukrepe (glej revizijsko poročilo, stran X):

[Ukrep/podukrep	razlika (+/-) v nacionalni valuti in evrih
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<i>Kmetijski stroji</i>	<i>-23.000 CCC / 100 EUR</i>
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Po našem mnenju je obračun, ki ga je treba poslati Komisiji za finančno leto 200x EKUJS (z dne DD/MM/LLLL), razen razlik, opisanih v prejšnjem odstavku, resničen, popoln in točen.

Revizijo smo opravili v času od DD/MM/LLLL do DD/MM/LLLL. Poročilo o naših ugotovitvah je dostavljeno istega dne kot to potrdilo.

[datum izdaje + podpis, ime in položaj + ime in naslov certifikacijskega organa]

C. MNENJE S PRIDRŽKOM – OMEJITVE OBSEGA

Pregledali smo letni obračun izdatkov, predložen Komisiji kot izdatek, ki ga je imela [ime in naslov agencije SAPARD] za program za finančno leto 200x. Naša naloga kot certifikacijskega organa je, da na podlagi opravljene revizije damo mnenje o letnem obračunu.

Razen navedenega v naslednjem odstavku smo revizijo opravili v skladu z mednarodno sprejetimi revizijskimi standardi in 6. členom razdelka A priloge k Večletnemu sporazumu o financiranju. Revizijo smo načrtovali in izvedli tako, da bi pridobili sprejemljivo zagotovilo, da obračun, predložen Komisiji, ne vsebuje pomembnejših napačnih navedb. V okviru revizije smo preskusno preiskali dokaze, ki podpirajo podatke v letnem obračunu, pregledali evidence prevzetih obveznosti, postopke in primere transakcij. Revizija je vključevala pregled skladnosti plačil z Večletnim sporazumom o financiranju samo z vidika sposobnosti upravnih struktur agencije SAPARD, da zagotovijo, da se taka skladnost preverja pred izplačilom. Naša revizija daje utemeljeno podlago za naše mnenje.

Zaradi [na primer] narave evidenc agencije SAPARD oziroma institucije, na katero so bile prenesene naloge, itd., se nismo mogli ustrezno prepričati glede [navedi vrsto problema], in to tudi če smo uporabili druge revizijske postopke (glej revizijsko poročilo, stran X).

We conducted our audit in accordance with internationally accepted auditing standards and Article 6 of Section A of the Annex to the Multi-annual Financing Agreement. We planned and performed the audit to obtain reasonable assurance about whether the accounts transmitted to the Commission are free of material misstatement. The audit included examination, on a test basis, of evidence supporting the information in the annual accounts, the records of commitments, an examination of procedures and of a sample of transactions. The audit covered compliance of payments with the Multi-annual Financing Agreement only as regards the capability of the SAPARD Agency's administrative structures to ensure that such compliance has been checked before payment is made. Our audit provides a reasonable basis for our opinion.

Differences were detected between the annual accounts and the books and records of the SAPARD Agency for the following measures/sub-measures (reference: audit report page P):

[Measure/sub-measure	Difference (+/-) in national currency & Euro
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<i>Farm machinery</i>	<i>-23.000 CCC / 100 €</i>
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In our opinion, except for the differences described in the preceding paragraph, the accounts to be transmitted to the Commission for the 200x EAGGF financial year (dated DD/MM/YYYY) are true, complete and accurate.

Our audit was conducted between DD/MM/YYYY and DD/MM/YYYY. A report on our findings is delivered at the same date as the date of this certificate.

[date of issue + signature, name and position + name and address of Certifying Body]

C. QUALIFIED OPINION – LIMITATION ON SCOPE

We have audited the annual accounts of expenditure declared to the Commission as expenditure incurred for the Programme for the 200x financial year by [name and address of SAPARD Agency]. Our responsibility, acting as Certifying Body, is to express an opinion on the annual accounts based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with internationally accepted auditing standards and Article 6 of Section A of the Annex to the Multi-annual Financing Agreement. We planned and performed the audit to obtain reasonable assurance about whether the accounts transmitted to the Commission are free of material misstatement. The audit included examination, on a test basis, of evidence supporting the information in the annual accounts, the records of commitments, an examination of procedures and of a sample of transactions. The audit covered compliance of payments with the Multi-annual Financing Agreement only as regards the capability of the SAPARD Agency's administrative structures to ensure that such compliance has been checked before payment is made. Our audit provides a reasonable basis for our opinion.

Owing to [for example] the nature of the records of the SAPARD Agency/Delegated Body etc., we were unable to satisfy ourselves as to [cite nature of problem] even by recourse to other audit procedures (reference: audit report page P).

Po našem mnenju je obračun, ki ga je treba poslati Komisiji za finančno leto 200x EKUJS (z dne DD/MM/LLLL), razen učinkov takih morebitnih popravkov, kot bi jih ugotovili za potrebne, da bi se lahko ustrezno prepričali glede [navedi vrsto problema], resničen, popoln in točen.

Revizijo smo opravili v času od DD/MM/LLLL do DD/MM/LLLL. Poročilo o naših ugotovitvah je dostavljeno istega dne kot to potrdilo.

[datum izdaje + podpis, ime in položaj + ime in naslov certifikacijskega organa]

D. ODKLONITEV MNENJA – OMEJITVE OBSEGA

Pregledali smo letni obračun izdatkov, predložen Komisiji kot izdatek, ki ga je imela [ime in naslov agencije SAPARD] za program za finančno leto 200x. Naša naloga kot certifikacijskega organa je, da na podlagi opravljene revizije damo mnenje o letnem obračunu.

Razen navedenega v naslednjem odstavku smo revizijo opravili v skladu z mednarodno sprejetimi revizijskimi standardi in 6. členom razdelka A priloge k Večletnemu sporazumu o financiranju. Revizijo smo načrtovali in izvedli tako, da bi pridobili sprejemljivo zagotovilo, da obračun, predložen Komisiji, ne vsebuje pomembnejših napačnih navedb. V okviru revizije smo preskusno preiskali dokaze, ki podpirajo podatke v letnem obračunu, pregledali evidence prevzetih obveznosti, postopke in primere transakcij. Revizija je vključevala pregled skladnosti plačil z Večletnim sporazumom o financiranju samo z vidika sposobnosti upravnih struktur agencije SAPARD, da zagotovijo, da se taka skladnost preverja pred izplačilom. Naša revizija daje utemeljeno podlago za naše mnenje.

Ker je agencija SAPARD omejila obseg našega dela, nismo mogli pregledati postopkov, na katerih temeljijo izplačila, katere izvajajo organi in inštitucije, na katere so bile prenesene določene naloge (glej revizijsko poročilo, stran X).

Zaradi pomembnosti zadev, obravnavanih v prejšnjem odstavku, ne dajemo mnenja o tem, ali je obračun, ki ga je treba poslati Komisiji za poslovno leto 200x EKUJS (z dne DD/MM/LLLL), resničen, popoln in točen.

Revizijo smo opravili v času od DD/MM/LLLL do DD/MM/LLLL. Poročilo o naših ugotovitvah je dostavljeno istega dne kot to potrdilo.

[datum izdaje + podpis, ime in položaj + ime in naslov certifikacijskega organa]

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to satisfy ourselves as to [cite nature of problem], the accounts to be transmitted to the Commission for the 200x EAGGF financial year (dated DD/MM/YYYY) are true, complete and accurate.

Our audit was conducted between DD/MM/YYYY and DD/MM/YYYY. A report on our findings is delivered at the same date as the date of this certificate.

[date of issue + signature, name and position + name and address of Certifying Body]

D. DISCLAIMER OF OPINION – LIMITATIONS ON SCOPE

We have audited the annual accounts of expenditure declared to the Commission as expenditure incurred for the Programme for the 200x financial year by [name and address of SAPARD Agency]. Our responsibility, acting as Certifying Body, is to express an opinion on the annual accounts based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with internationally accepted auditing standards and Article 6 of Section A of the Annex to the Multi-annual Financing Agreement. We planned and performed the audit to obtain reasonable assurance about whether the accounts transmitted to the Commission are free of material misstatement. The audit included examination, on a test basis, of evidence supporting the information in the annual accounts, the records of commitments, an examination of procedures and of a sample of transactions. The audit covered compliance of payments with the Multi-annual Financing Agreement only as regards the capability of the SAPARD Agency's administrative structures to ensure that such compliance has been checked before payment is made. Our audit provides a reasonable basis for our opinion.

We were not able to examine procedures underlying payments effected by bodies with delegated responsibilities due to limitations placed on the scope of our work by the SAPARD Agency (reference: audit report page P).

Because of the significance of the matters discussed in the preceding paragraph we do not express an opinion on whether the accounts to be transmitted to the Commission for the 200x EAGGF financial year (dated DD/MM/YYYY) are true, complete and accurate.

Our audit was conducted between DD/MM/YYYY and DD/MM/YYYY. A report on our findings is delivered at the same date as the date of this certificate.

[date of issue + signature, name and position + name and address of Certifying Body]

E. NEGATIVNO MNENJE

Pregledali smo letni obračun izdatkov, predložen Komisiji kot izdatek, ki ga je imela [ime in naslov agencije SAPARD] za program za finančno leto 200x. Naša naloga kot certifikacijskega organa je, da na podlagi opravljene revizije damo mnenje o letnem obračunu.

Revizijo smo opravili v skladu z mednarodno sprejetimi revizijskimi standardi in 6. členom razdelka A priloge k Večletnemu sporazumu o financiranju. Revizijo smo načrtovali in izvedli tako, da bi pridobili sprejemljivo zagotovilo, da obračun, predložen Komisiji, ne vsebuje pomembnejših napačnih navedb. V okviru revizije smo preskusno preiskali dokaze, ki podpirajo podatke v letnem obračunu, pregledali evidence prevzetih obveznosti, postopke in primere transakcij. Revizija je vključevala pregled skladnosti plačil z Večletnim sporazumom o financiranju samo z vidika sposobnosti upravnih struktur agencije SAPARD, da zagotovijo, da se taka skladnost preverja pred izplačilom. Naša revizija daje utemeljeno podlago za naše mnenje.

Izdatek, ki ga je predložila agencija SAPARD, se ne ujema s plačili in prejemi, izvršenimi v obdobju (glej revizijsko poročilo, stran X).

Po našem mnenju obračun, ki ga je treba poslati Komisiji za finančno leto 200x EKUJS (z dne DD/MM/LLLL), zaradi učinkov zadev, opisanih v prejšnjem odstavku, ni resničen, popoln in točen.

Revizijo smo opravili v času od DD/MM/LLLL do DD/MM/LLLL. Poročilo o naših ugotovitvah je dostavljeno istega dne kot to potrdilo.

[datum izdaje + podpis, ime in položaj + ime in naslov certifikacijskega organa]

E. ADVERSE OPINION

We have audited the annual accounts of expenditure declared to the Commission as expenditure incurred for the Programme for the 200x financial year by [name and address of SAPARD Agency]. Our responsibility, acting as Certifying Body, is to express an opinion on the annual accounts based on our audit.

We conducted our audit in accordance with internationally accepted auditing standards and Article 6 of the Section A of the Annex to the Multi-annual Financing Agreement. We planned and performed the audit to obtain reasonable assurance about whether the accounts transmitted to the Commission are free of material misstatement. The audit included examination, on a test basis, of evidence supporting the information in the annual accounts, the records of commitments, an examination of procedures and of a sample of transactions. The audit covered compliance of payments with the Multi-annual Financing Agreement only as regards the capability of the SAPARD Agency's administrative structures to ensure that such compliance has been checked before payment is made. Our audit provides a reasonable basis for our opinion.

The expenditure declared by the SAPARD Agency does not agree with payments and receipts effected during the period (reference: audit report page P).

In our opinion, because of the effects of the matters described in the preceding paragraph, the accounts to be transmitted to the Commission for the 200x EAGGF financial year (dated DD/MM/YYYY) are not true, complete and accurate.

Our audit was conducted between DD/MM/YYYY and DD/MM/YYYY. A report on our findings is delivered at the same date as the date of this certificate.

[date of issue + signature, name and position + name and address of Certifying Body]

RAZDELEK F
BESEDILO ZAKONODAJE SKUPNOSTI, OMENJENE V UREDBI (ES) ŠT. 2222/2000 O FINANČNIH PRAVILIH ZA SAPARD, KOT JE PRIREJENO ZA TA SPORAZUM⁶

(a) Zap. št.	(b) Raz-delek	(c) Člen (ali zap. št.)	(d) Odsta-vek	(e) Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
1	A	3	1	<p>Komisija se na podlagi analize sposobnosti za upravljanje programa oz. projekta na nacionalni ali sektorski ravni, postopkov finančnega nadzora in ustroja javnih financ lahko za vsak primer posebej odloči, da se odpove zahtevi po vnaprejšnji odobritvi, navedeni pod zap. št. 2, in prenese upravljanje pomoči decentralizirano na izvajalske agencije v državah prosilkah. Za tak odstop pa je treba izpolnjevati:</p> <ul style="list-style-type: none"> – minimalna merila za presojo sposobnosti izvajalskih agencij v državah prosilkah, da upravljajo pomoč, in minimalne pogoje, ki veljajo za take agencije, kot so določeni pod zap. št. 3; – in posebne določbe, ki se med drugim nanašajo na javni razpis, pregled in ovrednotenje ponudb, sklenitev pogodb z izvajalci in dobavitelji ter izvajanje direktiv Skupnosti za javna naročila in morajo biti opredeljene v finančnih sporazumih za vsako državo upravičenko.
2	F	Zap. št. 1		<p>Komisija mora vnaprej odobriti izbiro projektov, javne razpise in sklepanje pogodb.</p>
3	A	3. člen in Zap. št. 1	1	<p>Minimalna merila in pogoji za decentralizirano upravljanje za izvajalske agencije v državah prosilkah</p> <p>1. Minimalna merila za presojo sposobnosti izvajalskih agencij v državah prosilkah za upravljanje pomoči.</p> <p>Pri presoji, katere izvajalske agencije v partnerskih državah so sposobne decentralizirano upravljati pomoč, uporabi Komisija ta merila:</p> <p>(i) imeti morajo dobro opredeljen sistem za upravljanje programa z vsemi notranjimi pravilniki in poslovniki ter jasno določenimi odgovornostmi organizacij in posameznikov;</p> <p>(ii) spoštovano mora biti načelo ločitve pooblastil, tako da ni nobenega tveganja, da bi pri nabavah in plačilih lahko prišlo do nasprotujočih si interesov;</p> <p>(iii) na voljo mora biti ustrezno osebje za izvajanje posameznih nalog. Imeti mora ustrezno znanje in izkušnje iz revidiranja ter jezikovno znanje in biti usposobljeno za izvajanje programov Skupnosti.</p> <p>2. Minimalni pogoji za decentralizirano upravljanje, ki jih morajo izpolnjevati izvajalske agencije v državah prosilkah.</p> <p>Decentralizacija na države prosilke z naknadnim nadzorom Komisije pride v poštev za izvajalsko agencijo, če so izpolnjeni ti pogoji:</p> <p>(i) dokazan obstoj učinkovitega notranjega nadzora, vključno z neodvisno revizijsko funkcijo in učinkovitim sistemom računovodstva in finančnega poročanja, ki je v skladu z mednarodno sprejetimi revizijskimi standardi;</p> <p>(ii) zadnja opravljena finančna revizija in revizija poslovanja, ki kaže na uspešno in pravočasno upravljanje pomoči Skupnosti ali podobnih ukrepov države;</p> <p>(iii) zanesljiv sistem finančnega nadzora države nad izvajalsko agencijo;</p> <p>(iv) pravila za javna naročila, za katera Komisija potrdi, da izpolnjujejo zahteve IX. poglavja Finančne uredbe, ki se uporablja za splošni proračun Evropskih skupnosti (glej odstavek 2.6 iz 14. člena razdelka A priloge k temu sporazumu);</p>

⁶ OJ L 253, 7. 10. 2000, stran 5.

SECTION F
TEXT OF COMMUNITY LEGISLATION REFERRED TO IN REGULATION (EC) NO. 2222/2000 ON
FINANCIAL RULES FOR SAPARD ADAPTED FOR THIS AGREEMENT⁶

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Paragraph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
1	A	3	1	<p>The Commission may decide on the basis of a case-by-case analysis of national and sectoral programme/project management capacity, financial control procedures and structures regarding public finance, to waive the ex-ante approval requirement referred to in Item 2 and confer on implementing agencies in applicant countries management of aid on a decentralised basis. Such a waiver shall be subject to:</p> <ul style="list-style-type: none"> – the minimum criteria for assessing the ability of implementing agencies in applicant countries to manage aid and minimum conditions applicable to such agencies as set out in Item 3; – and specific provisions concerning, inter alia, invitations to tender, scrutiny and evaluation of tenders, the award of contracts and the implementation of Community public procurement directives, which shall be laid down in financing agreements with each beneficiary country.
2	F	Item 1		Project selection, tendering and contracting shall be subject to ex-ante approval by the Commission.
3	A	Article 3 and Item 1	1	<p>Minimum criteria and conditions for decentralising management to implementing agencies in applicant countries</p> <p>1. Minimum criteria for assessing the ability of implementing agencies in applicant countries to manage aid.</p> <p>The following criteria shall be applied by the Commission in assessing which implementing agencies in partner countries are able to manage aid on a decentralised basis:</p> <ul style="list-style-type: none"> (i) there should be a well-defined system for managing the Programme with full internal rules of procedure, clear institutional and personal responsibilities; (ii) the principle of separation of powers must be respected so that there is no risk of conflict of interest in procurement and payment; (iii) adequate personnel must be available and assigned to the task. They must have suitable auditing skills and experience, language skills and be fully trained in implementing Community Programmes. <p>2. Minimum conditions for decentralising management to implementing agencies in applicant countries.</p> <p>Decentralisation to applicant countries with ex-post control by the Commission may be considered for an implementing agency where the following conditions are met:</p> <ul style="list-style-type: none"> (i) demonstration of effective internal controls including an independent audit function and an effective accounting and financial reporting system which meets internationally accepted audit standards; (ii) a recent financial and operational audit showing effective and timely management of Community assistance or national measures of similar nature; (iii) a reliable national financial control system over the implementing agency; (iv) procurement rules which are endorsed by the Commission as meeting the requirements of Title IX of the Financial Regulation applicable to the general budget of the European Communities (see Article 14. 2.6. of Section A of the Annex to this Agreement);

⁶ OJ L 253, 7.10.2000, p. 5.

(a)	(b)	(c)	(d)	(e)
Zap. št.	Raz-delek	Člen (ali zap. št.)	Odsta-vek	Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
				<p>(v) zaveza nacionalnega odredbodajalca, da bo v celoti finančno odgovoren za program.</p> <p>Ta pristop pa ne omejuje pravice Komisije in Računskega sodišča ES, da pregledata izdatke.</p>
4	A	13. člen	6	<p>Zap. št. 4</p> <p>Določbe te zap. št. ne vplivajo na to, da Republika Slovenija uporablja pravila v zvezi s kazenskimi postopki ali sodelovanjem sodišč med državami prosilkami, naštetimi pod zap. št. 8, in državami članicami EU.</p> <p>Zap. št. 4.1</p> <p>Kadar se Komisija odloči za preverjanja in inšpekcijske preglede na kraju samem po tej zap. št., mora zagotoviti, da se hkrati ne izvajajo podobna preverjanja in inšpekcijski pregledi istih dejstev v zvezi z nosilci gospodarskih dejavnosti, na katere se nanašajo (glej zap. št. 6).</p> <p>Poleg tega Komisija upošteva inšpekcijske preglede, ki potekajo ali jih je za ista dejstva v zvezi z nosilci gospodarskih dejavnosti, na katere se nanašajo, že opravila Republika Slovenija na podlagi svoje zakonodaje.</p> <p>Zap. št. 4.2</p> <p>Preverjanja in inšpekcijske preglede na kraju samem Komisija pripravi in izvede v tesnem sodelovanju z organi Republike Slovenije, ki morajo biti pravočasno obveščeni o cilju, namenu in pravni podlagi preverjanj in inšpekcijskih pregledov, tako da lahko ponudijo vso zahtevano oz. potrebno pomoč. V ta namen uradniki Republike Slovenije lahko sodelujejo pri preverjanjih in inšpekcijskih pregledih na kraju samem.</p> <p>Če Republika Slovenija tako želi, lahko opravijo Komisija in pristojni organi Republike Slovenije tudi skupna preverjanja in inšpekcijske preglede na kraju samem.</p> <p>Zap. št. 4.3</p> <p>Komisija opravlja preverjanja in inšpekcijske preglede na kraju samem pri nosilcih gospodarskih dejavnosti, za katere se po zap. št. 6 lahko uporabijo upravni ukrepi in kazni, kadar obstaja utemeljen sum, da so bile storjene nepravilnosti.</p> <p>Da bi Komisija lažje izvajala taka preverjanja in inšpekcijske preglede, je treba od nosilcev gospodarskih dejavnosti zahtevati, da dovolijo dostop do prostorov, zemljišč, prevoznih sredstev ali drugih krajev, ki jih uporabljajo za poslovne namene.</p> <p>Kadar je za ugotavljanje nepravilnosti to izrecno potrebno, lahko Komisija opravi preverjanja in inšpekcijske preglede na kraju samem pri drugih nosilcih gospodarskih dejavnosti, ki jih to zadeva, da na ta način pride do primernih informacij, ki jih ti imajo in se nanašajo na dejstva, v zvezi s katerimi se izvajajo preverjanja in inšpekcijski pregledi na kraju samem.</p> <p>Zap. št. 4.4</p> <p>4.4.1 Preverjanja in inšpekcijske preglede na kraju samem opravljajo po pooblastilu Komisije in na njeno odgovornost njeni uradniki ali drugi uslužbenci, ki so za to pravilno pooblaščen, v nadaljevanju imenovani 'inšpektorji Komisije'. Osebe, ki so dane Komisiji na voljo in pri njej zaposlene za določen čas kot domači izvedenci, lahko pomagajo pri takih preverjanjih in inšpekcijskih pregledih.</p> <p>Inšpektorji Komisije izkazujejo svojo pooblaščenost s predložitvijo pisnega pooblastila, iz katerega so razvidni njihovi osebni podatki in položaj, in listine, v kateri sta navedena predmet in namen preverjanja ali inšpekcijskega pregleda na kraju samem.</p> <p>Ob upoštevanju določb tega sporazuma morajo ravnati v skladu s postopkovnimi pravili, ki jih določa zakon Republike Slovenije.</p> <p>4.4.2 Ob upoštevanju določb tega sporazuma lahko Komisija ob soglasju Republike Slovenije zaprosi za pomoč uradnikov iz drugih držav prosilk, naštetih pod zap. št. 8, kot opazovalcev in pozove zunanje organe in inštitucije, ki delajo v njeni pristojnosti, da zagotovijo strokovno pomoč.</p>

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Paragraph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
				<p>(v) Commitment by the National Authorising Officer to bear the full financial responsibility and liability for the Programme.</p> <p>This approach shall not prejudice the right of the Commission and the Court of Auditors to check the expenditure.</p>
4	A	Article 13	6	<p>Item 4</p> <p>The provisions of this Item shall not effect the applications in the Republic of Slovenia of rules relating to criminal proceedings or judicial co-operation between the applicant countries listed at Item 8 and the Member States.</p> <p>Sub-item 4.1</p> <p>Where the Commission decides to carry out on-the-spot checks and inspections under this Item, it shall ensure that similar checks and inspections are not being carried out at the same time in respect of the same facts with regard to the economic operators concerned (see item 6).</p> <p>In addition, it shall take into account the inspections in progress or already carried out in respect of the same facts with regard to the economic operators concerned, by the Republic of Slovenia on the basis of its legislation.</p> <p>Sub-item 4.2</p> <p>On-the-spot checks and inspections shall be prepared and conducted by the Commission in close co-operation with the authorities of the Republic of Slovenia, which shall be notified in good time of the object, purpose and legal basis of the checks and inspections, so that they can provide all the requisite help. To that end, the officials of the Republic of Slovenia may participate in the on-the-spot checks and inspections.</p> <p>In addition, if the Republic of Slovenia so wishes, the on-the-spot checks and inspections may be carried out jointly by the Commission and the Republic of Slovenia's responsible authorities.</p> <p>Sub-item 4.3</p> <p>On-the-spot checks and inspections shall be carried out by the Commission on economic operators to whom administrative measures and penalties may be applied pursuant to Item 6, where there are reasons to think that irregularities have been committed.</p> <p>In order to make it easier for the Commission to carry out such checks and inspections, economic operators shall be required to grant access to premises, land, means of transport or other areas, used for business purposes.</p> <p>Where strictly necessary in order to establish whether an irregularity exists, the Commission may carry out on-the-spot checks and inspections on other economic operators concerned, in order to have access to pertinent information held by those operators on facts subject to on-the-spot checks and inspections.</p> <p>Sub-item 4.4</p> <p>4.4.1. On-the-spot checks and inspections shall be carried out on the Commission's authority and responsibility by its officials or other servants, duly empowered, hereinafter called 'Commission inspectors'. Persons placed at the disposal of the Commission as national experts on secondment may assist in such checks and inspections.</p> <p>Commission inspectors shall exercise their powers on production of a written authorisation showing their identity and position, together with a document indicating the subject matter and purpose of the on-the-spot check or inspection.</p> <p>Subject to respect of this Agreement, they shall be required to comply with the rules of procedure laid down by the law of the Republic of Slovenia.</p> <p>4.4.2 Subject to respect of this Agreement, the Commission may, with the agreement of the Republic of Slovenia seek the assistance of officials from the other applicant countries listed at Item 8 as observers and call on outside bodies acting under its responsibility to provide technical assistance.</p>

(a)	(b)	(c)	(d)	(e)
Zap. št.	Raz-delek	Člen (ali zap. št.)	Odsta-vek	Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
				<p>Komisija zagotovi, da omenjeni uradniki ter organi in inštitucije predložijo vsa jamstva za svojo strokovno usposobljenost, neodvisnost in spoštovanje poklicne skrivnosti.</p> <p>Zap. št. 4.5</p> <p>4.5.1 Inšpektorji Komisije imajo brez škode za določbe tega sporazuma in pod enakimi pogoji kot domači upravni inšpektorji ter v skladu z zakonodajo države dostop do vseh informacij in dokumentacije o aktivnostih, na katere se njihov pregled nanaša, ki so potrebne za pravilen potek preverjanj in inšpekcijskih pregledov na kraju samem. Za preglede lahko uporabljajo enaka sredstva kot domači upravni inšpektorji in zlasti lahko tudi kopirajo ustrezno dokumentacijo.</p> <p>Preverjanja in inšpekcijski pregledi na kraju samem se lahko nanašajo zlasti na:</p> <ul style="list-style-type: none"> - poslovne knjige in listine, kot so računi, sezname dobavnih pogojev, potrdila o vplačilih, izjave o porabljenem materialu in opravljenem delu ter bančne izpiske, ki jih imajo nosilci gospodarskih dejavnosti, - računalniške podatke, - sisteme in načine proizvodnje, pakiranja in odpremljanja, - fizična preverjanja vrste in količine blaga ali končanih aktivnosti, <ul style="list-style-type: none"> - jemanje in preverjanje vzorcev, - dosežen napredek pri delih in investicijskih projektih, za katere je bilo zagotovljeno financiranje, in uporabo dokončanih investicijskih projektov, - proračunske in računovodske listine, - finančno in strokovno izvajanje finančno podprtih projektov. <p>4.5.2 Če je potrebno, mora Republika Slovenija na zahtevo Komisije v svoji zakonodaji in brez vpliva na ta sporazum sprejeti ustrezne varnostne ukrepe zlasti za zavarovanje dokaznega gradiva.</p> <p>Zap. št. 4.6</p> <p>4.6.1 Informacije, ki so bile v kakršni koli obliki sporočene ali pridobljene po tej zap. št., se obravnavajo kot poklicna skrivnost in so zavarovane na enak način, kot so podobne informacije zavarovane z notranjo zakonodajo države, ki je informacije prejela, in z ustreznimi določbami, ki se uporabljajo za ustanove Skupnosti.</p> <p>Take informacije se smejo sporočati samo osebam v ustanovah Skupnosti ali v Republiki Sloveniji, ki jih morajo poznati glede na svoje delovne naloge, ustanove Skupnosti pa jih smejo uporabiti samo za zagotavljanje učinkovitega varstva finančnih interesov Skupnosti v državah prosilkah in državah članicah. Če namerava Republika Slovenija uporabiti informacije, ki so jih pridobili uradniki, ki so po njenem pooblastilu sodelovali pri preverjanjih in inšpekcijskih pregledih na kraju samem kot opazovalci v skladu z zap. št. 4.4.2, za druge namene, mora zaprositi za soglasje državo, v kateri so bile informacije pridobljene.</p> <p>4.6.2 Komisija pristojnim organom države, na ozemlju katere so bila opravljena preverjanja ali inšpekcijski pregledi na kraju samem, čim prej poroča o vsakem dejstvu ali sumu v zvezi z nepravilnostjo, ki jo je opazila med preverjanjem ali inšpekcijskim pregledom na kraju samem. V vsakem primeru pa se od Komisije zahteva, da omenjene organe obvesti o izidih opravljenih preverjanj in inšpekcijskih pregledov.</p> <p>4.6.3 Inšpektorji Komisije morajo zagotoviti, da so pri sestavljanju poročil upoštevane postopkovne zahteve, določene v notranji zakonodaji Republike Slovenije, kar pa ne vpliva na določbe tega sporazuma. Poročilom se priložijo gradivo in dokazne listine, navedene pod zap. št. 4.5. Kadar se izvaja skupni inšpekcijski pregled na podlagi drugega pododstavka zap. št. 4.2, je treba inšpektorje države, ki so pri pregledovanju sodelovali, zaprositi, da sopodpišejo poročilo, ki ga sestavijo inšpektorji Komisije.</p>

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Paragraph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
				<p>The Commission shall ensure that the aforementioned officials and bodies give every guarantee as regards technical competence, independence and observance of professional secrecy.</p> <p>Sub-item 4.5</p> <p>4.5.1. Commission inspectors shall have access, without prejudice to the provisions of this Agreement and under the same conditions as national administrative inspectors and in compliance with national legislation, to all the information and documentation on the operations concerned which are required for the proper conduct of the on-the-spot checks and inspections. They may avail themselves of the same inspection facilities as national administrative inspectors and in particular copy relevant documents.</p> <p>On-the-spot checks and inspections may concern, in particular:</p> <ul style="list-style-type: none"> - professional books and documents such as invoices, lists of terms and conditions, pay slips, statements of materials used and work done, and bank statements held by economic operators, - computer data, - production, packaging and dispatching systems and methods, - physical checks as to the nature and quantity of goods or completed operations, - the taking and checking of samples, - the progress of works and investments for which financing has been provided, and the use made of completed investments, - budgetary and accounting documents, - the financial and technical implementation of subsidised projects. <p>4.5.2. Where necessary, it shall be for the Republic of Slovenia, at the Commission's request, to take the appropriate precautionary measures under national law, without prejudice to this Agreement, in particular in order to safeguard evidence.</p> <p>Sub-item 4.6</p> <p>4.6.1. Information communicated or acquired in any form under this Item shall be covered by professional secrecy and protected in the same way as similar information is protected by the national legislation of the country that received it and by the corresponding provisions applicable to the Community institutions.</p> <p>Such information may not be communicated to persons other than those within the Community institutions or in the Republic of Slovenia whose functions require them to know it nor may it be used by Community institutions for purposes other than to ensure effective protection of the Communities' financial interests in the applicant countries and Member States. Where the Republic of Slovenia intends to use for other purposes information obtained by officials participating under its authority as observers, in accordance with Sub-item 4.4. 2, in on-the-spot checks and inspections, it shall seek the agreement of the country where that information was obtained.</p> <p>4.6.2 The Commission shall report as soon as possible to the relevant authority of the State within whose territory an on-the-spot check or inspection has been performed any fact or suspicion relating to an irregularity which has come to its notice in the course of the on-the-spot check or inspection. In any event the Commission shall be required to inform the aforementioned authority of the result of such checks and inspections.</p> <p>4.6.3. Commission inspectors shall ensure that, without prejudice to the provisions of this Agreement, in drawing up their reports account is taken of the procedural requirements laid down in the national law of the Republic of Slovenia. The material and supporting documents as referred to in Sub-item 4.5 shall be annexed to the said reports. Where an inspection is carried out jointly, pursuant to the second subparagraph of Sub-item 4.2, the national inspectors who took part in the operation shall be asked to countersign the report drawn up by the Commission inspectors.</p>

(a)	(b)	(c)	(d)	(e)
Zap. št.	Raz-delek	Člen (ali zap. št.)	Odsta-vek	Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
				<p>4.6.4 Komisija zagotavlja, da bodo pri izvajanju te zap. št. njeni inšpektorji ravnali skladno z določbami Skupnosti in posamezne države o varstvu osebnih podatkov.</p> <p>4.6.5 Če se nosilci gospodarskih dejavnosti, navedeni pod zap. št. 4.3, upirajo preverjanju ali inšpekcijskem pregledu na kraju samem, bo Republika Slovenija delovala v skladu s svojimi notranjimi pravili in brez škode za določbe tega sporazuma in na tej podlagi dala inšpektorjem Komisije tako pomoč, kot jo potrebujejo, da jim bo omogočila opraviti njihovo nalogo pri izvajanju preverjanja in inšpekcijskega pregleda na kraju samem.</p> <p>Naloga Republike Slovenije je, da sprejme vse potrebne ukrepe v skladu s svojim notranjim pravom.</p>
5	A	13. člen	1(b)	'Nepravilnost' pomeni vsako kršitev kake določbe tega sporazuma, ki je posledica dejanja ali opustitve nosilca gospodarske dejavnosti (glej zap. št. 6) in ki je ali bi škodovalo Skupnosti, ali pa je to neupravičen izdatek.
6	A	Zap. št. 4 in 5		Upravne ukrepe in kazni je mogoče uporabiti proti nosilcem gospodarskih dejavnosti, to je vsem fizičnim ali pravnim osebam ali drugim subjektom, priznanim po notranjem pravu države (zasebnikom, podjetjem, javnim ustanovam ali državnim, regionalnim in lokalnim organom), če bi pri svoji dejavnosti z nepravilno uporabo tega sporazuma skušali ali škodovali prispevku Skupnosti, kakor tudi proti fizičnim in pravnim osebam, ki so bile vpletene v nepravilnost ali se od njih pričakuje, da bi jo morale preprečiti.
7	A	13. člen	6	<p>Zap. št. 7.1</p> <p>7.1.1 Nepravilnosti v zvezi s financiranjem Skupnosti je treba uradno prijaviti v skladu z določbami te zap. št.</p> <p>Te določbe v Republiki Sloveniji ne vplivajo na veljavnost pravil, ki se nanašajo na kazenske postopke ali sodelovanje med sodišči v kazenskih zadevah med državami prosilkami, naštetimi pod zap. št. 8, in državami članicami.</p> <p>Zap. št. 7.2</p> <p>7.2.1 Republika Slovenija sporoči Komisiji v treh mesecih po sklenitvi Večletnega sporazuma o financiranju:</p> <ul style="list-style-type: none"> - z zakonom, podzakonskim aktom ali upravnim dejanjem sprejete določbe za uporabo ukrepov iz prvega odstavka 13. člena razdelka A priloge k temu sporazumu, - seznam organov in inštitucij, odgovornih za izvajanje ukrepov iz omenjenega prvega odstavka 13. člena razdelka A priloge k temu sporazumu, - glavne določbe, ki se nanašajo na vlogo in delovanje teh organov in inštitucij in na postopke, za uporabo katerih so pristojne in odgovorne. <p>7.2.2 Republika Slovenija takoj sporoči Komisiji vse spremembe k informacijam, ki jih je dala na podlagi zap. št. 7.2.1.</p> <p>7.2.3 Komisija prouči sporočila Republike Slovenije in jo obvesti o sklepih, ki jih namerava na tej podlagi sprejeti. Z Republiko Slovenijo obdrži stike v obsegu, potrebnem za izvajanje določb te zap. št.</p> <p>Zap. št. 7.3</p> <p>7.3.1 V dveh mesecih po koncu vsakega četrtrletja Republika Slovenija poroča Komisiji o vseh nepravilnostih, zaradi katerih so bile začete upravne ali sodne preiskave.</p>

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Paragraph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
				<p>4.6.4. The Commission shall ensure that, when implementing this Item, its inspectors comply with Community and national provisions on the protection of personal data.</p> <p>4.6.5 Where the economic operators referred to in Sub-item 4.3 resist an on-the-spot check or inspection, the Republic of Slovenia, acting in accordance with national rules and without prejudice to the provisions of this Agreement, shall give Commission inspectors such assistance as they need to allow them to discharge their duty in carrying out an on-the-spot check or inspection.</p> <p>It shall be for the Republic of Slovenia to take any necessary measures, in conformity with national law.</p>
5	A	Article 13	1(b)	'irregularity' shall mean any infringement of a provision of this Agreement resulting from an act or omission by an economic operator (see Item 6), which has, or would have, the effect of prejudicing of the Community or by an unjustified Item of expenditure.
6	A	Item 4 and 5		Administrative measures and penalties may be applied to the economic operators namely all natural or legal persons or other bodies recognised by national law (private individuals, enterprises, public establishments or State regional and local authorities), where their activity may have led them via an irregular application of this Agreement to attempt or harm the Community contribution and also the natural or legal persons who have been involved in the commission of the irregularity or who are expected to answer for an irregularity to avoid it being committed.
7	A	Article 13	6	<p>Sub-item 7.1</p> <p>7.1.1 Notification of irregularities arising out of Community financing shall be given in accordance with the provisions laid down in this Item.</p> <p>These provisions shall not affect the applications in the Republic of Slovenia of rules relating to criminal proceedings or judicial co-operation between the applicant countries listed at Item 8 and Member States in criminal matters.</p> <p>Sub-item 7.2.</p> <p>7.2. 1. The Republic of Slovenia shall communicate to the Commission within three months of conclusion of the Multi-annual Financing Agreement:</p> <ul style="list-style-type: none"> – the provisions laid down by law, regulation or administrative action for the application of the measures under Article 13 (1) of Section A of the Annex to this Agreement, – the list of authorities and bodies responsible for the application of the measures under the said Article 13 (1) Section A of the Annex to this Agreement, – the main provisions relating to the role and functioning of those authorities and bodies and to the procedures which they are responsible for applying. <p>7.2.2. The Republic of Slovenia shall communicate forthwith to the Commission any amendments to the information supplied in pursuance of Sub-item 7.2.1.</p> <p>7.2.3. The Commission shall study the Republic of Slovenia's communications and shall inform them of the conclusions, which it intends to draw therefrom. It shall remain in contact with the Republic of Slovenia to the extent necessary for the application of the provisions of this Item.</p> <p>Sub-item 7.3</p> <p>7.3.1. During the two months following the end of each quarter, the Republic of Slovenia shall report to the Commission any irregularities, which have been the subject of initial administrative or judicial investigations.</p>

(a)	(b)	(c)	(d)	(e)
Zap. št.	Raz-delek	Člen (ali zap. št.)	Odsta-vek	Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
				<p>V ta namen sporoči, kolikor je le mogoče, podrobnosti glede:</p> <ul style="list-style-type: none"> - določbe, ki je bila kršena, - vrste in višine izdatka; če plačilo ni bilo izvršeno, zneskov, ki bi bili nepravilno izplačani, če nepravilnost ne bi bila odkrita, razen kadar je napaka ali malomarnost odkrita pred izplačilom in zaradi nje ni sledila upravna ali sodna kazen, - celotnega zneska in njegove razdelitve med različne vire financiranja, - projekta in ukrepa, na katerega se kršitev nanaša, - obdobja ali trenutka, v katerem je bila storjena nepravilnost, - uporabljenih postopkov pri storitvi nepravilnosti, - načina odkritja nepravilnosti, - državnih organov ali inštitucij, ki so sestavile uradno poročilo o nepravilnosti, - finančnih posledic, začasne ustavitve katerega koli izplačila in možnosti za vračilo denarja, - datuma in vira prve informacije, ki je pripeljala do suma, da je prišlo do nepravilnosti, - datuma, ko je bilo sestavljeno uradno poročilo o nepravilnosti, - Republike Slovenije in drugih vpletenih držav, če je to primerno, - podatkov za identifikacijo vpletenih fizičnih in pravnih oseb, razen kadar glede na vrsto nepravilnosti taka informacija za preprečevanje nepravilnosti ni pomembna. <p>7.3.2 Kadar posamezne informacije iz zap. št. 7.3.1, zlasti tiste v zvezi z uporabljenimi postopki pri storitvi nepravilnosti ali načinom njenega odkritja, niso na voljo, Republika Slovenija, če je le mogoče, dostavi Komisiji manjkajoče informacije ob predaji naslednjih četrletnih poročil o nepravilnostih.</p> <p>Zap. št. 7.4</p> <p>Republika Slovenija takoj sporoči Komisiji vse nepravilnosti, ki so odkrite ali naj bi se domnevno zgodile, kadar obstaja bojazen, da</p> <p>(a) bi lahko zelo hitro imele posledice tudi zunaj njenega ozemlja in/ali</p> <p>(b) kažejo na to, da je bila uporabljena nova oblika goljufanja.</p> <p>Če je potrebno, mora biti tako poročilo hkrati poslano tudi drugim državam prosilkam in državam članicam, ki jih to zadeva.</p> <p>Zap. št. 7.5</p> <p>7.5.1 V dveh mesecih po koncu vsakega četrletja Republika Slovenija v zvezi z vsakim predhodnim poročilom iz zap. št. 7.3 obvesti Komisijo o postopkih, ki jih je uvedla po vseh prej javljenih nepravilnostih, in o pomembnih spremembah, ki so iz tega sledile, vključno s podatki o:</p> <ul style="list-style-type: none"> - zneskih, ki so bili vrnjeni ali za katere se pričakuje, da bodo vrnjeni, - začasnih preprečevalnih ukrepov, ki jih je Republika Slovenija sprejela za zavarovanje vračila nepravilno izplačanih zneskov; - uvedenih sodnih in upravnih postopkov za vračilo nepravilno izplačanih zneskov in za kaznovanje, - razlogov za opustitev postopkov izterjave; če je le mogoče, je treba Komisijo uradno obvestiti pred sprejetjem take odločitve,

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Paragraph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
				<p>To this end they shall as far as possible give details concerning:</p> <ul style="list-style-type: none"> - the provision which has been infringed, - the nature and amount of the expenditure; in cases where no payment has been made, the amounts which would have been wrongly paid had the irregularity not been discovered, except where the error or negligence is detected before payment and does not result in any administrative or judicial penalty, - the total amount and its distribution between the different sources of financing, - the project and measure concerned, - the period during which, or the moment at which, the irregularity was committed, - the practices employed in committing the irregularity, - the manner in which the irregularity was discovered, - the national authorities or bodies which drew up the official report on the irregularity, - the financial consequences, the suspension of any of payments and the possibilities of recovery, - the date and source of the first information leading to suspicion that an irregularity was in evidence, - the date on which the official report on the irregularity was drawn up, - where appropriate, the Republic of Slovenia and the other countries involved, - the identity of the natural and legal persons involved, save in cases where such information is of no relevance in combating irregularities on account of the character of the irregularity. <p>7.3.2 Where some of the information referred to in Sub-item 7.3.1, and in particular that concerning the practices employed in committing the irregularity and the manner in which it was discovered, is not available, the Republic of Slovenia shall as far as possible supply the missing information when forwarding subsequent quarterly reports of irregularities to the Commission.</p> <p>Sub-item 7.4</p> <p>The Republic of Slovenia shall forthwith report to the Commission any irregularities discovered or supposed to have occurred, where it is feared that</p> <p>(a) they may very quickly have repercussions outside its territory, and/or</p> <p>(b) they show that a new fraudulent mal-practice has been employed.</p> <p>Such a report shall, where necessary, be sent simultaneously to the other relevant applicant countries and Member States.</p> <p>Sub-item 7.5</p> <p>7.5.1. During the two months following the end of each quarter, the Republic of Slovenia shall inform the Commission, with reference back to any previous report made under Sub-item 7.3., of the procedures instituted following all irregularities previously notified and of important changes resulting therefrom, including:</p> <ul style="list-style-type: none"> - the amounts which have been, or are expected to be, recovered, - the interim precautionary measures taken by the Republic of Slovenia to safeguard recovery of sums wrongly paid, - the judicial and administrative procedures instituted with a view to recovering sums wrongly paid and to imposing sanctions, - the reasons for any abandonment of recovery procedures; the Commission shall, as far as possible, be notified before a decision is taken,

(a)	(b)	(c)	(d)	(e)
Zap. št.	Raz-delek	Člen (ali zap. št.)	Odsta-vek	Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
				<p>– vsaki opustitvi kazenskega pregona.</p> <p>V zvezi s končanimi postopki Republika Slovenija uradno obvesti Komisijo o upravnih ali sodnih odločbah ali o njihovih glavnih točkah.</p> <p>7.5.2 Brez vpliva na odstavek 2.8 iz 14. člena razdelka A priloge k temu sporazumu mora Republika Slovenija, kadar meni, da zneska ne bo mogoče dobiti v celoti povrnjenega, ali kadar ni mogoče pričakovati, da bi bil v celoti povrnjen, obvestiti Komisijo v posebnem poročilu o neizterjanem znesku vračila.</p> <p>7.5.3 V primeru, omenjenem pod zap. št. 7.5.2, lahko Komisija brez vpliva na odstavek 2.8 iz 14. člena razdelka A izrecno zahteva, da Republika Slovenija nadaljuje postopek izterjave.</p> <p>7.5.4 Če se organi Republike Slovenije na izrecno zahtevo Komisije odločijo, da bodo začeli sodni postopek za izterjavo nepravilno izplačanih zneskov ali tak postopek nadaljevali, se lahko Komisija brez vpliva na odstavek 2.8 iz 14. člena razdelka A obveže, da bo Republiki Sloveniji ob predložitvi dokumentarnih dokazov v celoti ali delno povrnila sodne stroške in stroške, ki so neposredno povezani s sodnim postopkom, tudi če bo postopek neuspešen.</p> <p>Zap. št. 7.6</p> <p>Če v obravnavanem obdobju ni nepravilnosti, o katerih bi bilo treba poročati, Republika Slovenija o tem obvesti Komisijo v enakem roku, kot je določen pod zap. št. 7.3.1.</p> <p>Zap. št. 7.7</p> <p>7.7.1 Komisija vzdržuje z Republiko Slovenijo ustrezne stike zaradi dopolnjevanja dostavljenih informacij o nepravilnostih, navedenih pod zap. št. 7.3, o postopkih, navedenih pod zap. št. 7.5, in zlasti o možnosti vračila zneskov.</p> <p>7.7.2 Neodvisno od stikov, omenjenih pod zap. št. 7.7.1, Komisija obvesti Republiko Slovenijo, kadar je glede na vrsto nepravilnosti mogoče sklepati, da bi se enaki ali podobni postopki lahko pojavili tudi v drugih državah.</p> <p>7.7.3 Komisija organizira informativna srečanja za predstavnike držav prosilk, naštetih pod zap. št. 8, da skupaj z njimi prouči informacije, dobljene na podlagi zap. št. 7.3, 7.4, 7.5 in 7.7, predvsem z namenom, da se iz tega česa naučijo v zvezi z nepravilnostmi, preprečevalnimi ukrepi in sodnimi postopki.</p> <p>7.7.4 Na zahtevo Republike Slovenije ali Komisije se Republika Slovenija in Komisija med seboj posvetujeta z namenom, da odpravita vse vrzeli v predpisih, ki lahko škodujejo interesom Skupnosti in ki se pokažejo med izvajanjem določb.</p> <p>Zap. št. 7.8</p> <p>7.8.1 Republika Slovenija in Komisija sprejmeta vse potrebne varnostne ukrepe, da zagotovita, da ostanejo informacije, ki si jih izmenjata, zaupne.</p> <p>7.8.2 Informacije, omenjene v tej točki, se zlasti ne smejo pošiljati osebam, ki niso zaposlene v ustanovah Republike Slovenije ali Komisije in za njihove delovne naloge ni potreben dostop do takih informacij, razen če država, ki je informacije dostavila, s tem izrecno soglaša.</p> <p>7.8.3 Imena fizičnih in pravnih oseb se smejo razkriti drugi državi prosilki, naštetih pod zap. št. 8, državi članici ali ustanovi Skupnosti, samo če je to potrebno za preprečitev ali pregon nepravilnosti ali za ugotovitev, ali se je domnevna nepravilnost res zgodila.</p>

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Paragraph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
				<p>– any abandonment of criminal prosecutions.</p> <p>The Republic of Slovenia shall notify the Commission of administrative or judicial decisions, or the main points thereof, concerning the termination of these procedures.</p> <p>7.5.2. Without prejudice to Article 14. 2.8 of Section A of the Annex to this Agreement, where the Republic of Slovenia considers that an amount cannot be totally recovered, or cannot be expected to be totally recovered, it shall inform the Commission, in a special report, of the amount not recovered.</p> <p>7.5.3 In the eventuality referred to in 7.5.2, without prejudice to the Article 14.2.8 of Section A, the Commission may expressly request the Republic of Slovenia to continue the recovery procedure.</p> <p>7.5.4 Where the authorities of the Republic of Slovenia decide, at the express request of the Commission, to initiate or continue legal proceedings with a view to recovering amounts wrongly paid, the Commission, without prejudice to the Article 14.2.8 of Section A, may undertake to reimburse to the Republic of Slovenia all or part of the legal costs and costs arising directly from the legal proceedings, on presentation of documentary evidence, even if the proceedings are unsuccessful.</p> <p>Sub-item 7.6</p> <p>Should there be no irregularities to report in the reference period, the Republic of Slovenia shall inform the Commission of this fact within the same time limit as is set out in Sub-item 7.3. 1.</p> <p>Sub-item 7.7</p> <p>7.7. 1. The Commission shall maintain appropriate contacts with the Republic of Slovenia for the purpose of supplementing the information supplied on the irregularities referred to in Sub-item 7.3 on the procedures referred to in Sub-item 7.5, and, in particular, on the possibility of recovery.</p> <p>7.7.2. Independently of the contacts mentioned in Sub-item 7.7.1. the Commission shall inform the Republic of Slovenia where the nature of the irregularity is such as to suggest that identical or similar practices could occur in other countries.</p> <p>7.7.3. The Commission shall organise information meetings for representatives of the applicant countries listed in Item 8 in order to examine with them the information obtained pursuant to Sub-items 7.3., 7.4. and 7.5., and pursuant to Sub-item 7.7., in particular with regard to the lessons to be learned therefrom in connection with irregularities, preventive measures and legal proceedings.</p> <p>7.7.4 At the request of the Republic of Slovenia or of the Commission, the Republic of Slovenia and the Commission shall consult each other for the purpose of closing any loopholes prejudicial to Community interests, which become apparent in the course of the enforcement of provisions.</p> <p>Sub-item 7.8</p> <p>7.8.1. The Republic of Slovenia and the Commission shall take all necessary precautions to ensure that the information which they exchange remains confidential.</p> <p>7.8.2. The information referred to in this Item may not, in particular, be sent to persons other than those in the Republic of Slovenia or within the Community institutions whose duties require that they have access to it, unless the country supplying it has expressly so agreed.</p> <p>7.8.3. The names of natural or legal persons may be disclosed to another applicant country listed in Item 8, Member State or Community institution only where this is necessary in order to prevent or prosecute an irregularity or to establish whether an alleged irregularity has taken place.</p>

(a)	(b)	(c)	(d)	(e)
Zap. št.	Raz-delek	Člen (ali zap. št.)	Odsta-vek	Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
				<p>7.8.4 Sporočene ali kakor koli drugače pridobljene informacije po tej zap. št. je treba obravnavati kot poklicno skrivnost in jih enako zavarovati, kot so podobne informacije varovane po notranji zakonodaji države, ki je informacije prejela, in z ustreznimi določbami, ki se uporabljajo za ustanove Skupnosti.</p> <p>Take informacije se tudi ne smejo uporabiti za nobene druge namene razen teh, ki so določeni po tej zap. št., razen če so organi, ki so jih priskrbeli, s tem izrecno soglašali in če veljavne določbe v državi, v kateri je organ, ki je informacijo prejel, takega sporočanja ali uporabe informacij ne prepovedujejo.</p> <p>7.8.5 Določbe pod zap. št. 7.8.1 do 7.8.4 pa ne ovirajo uporabe informacij, prejetih po tej zap. št., v kakršnih koli tožbah ali sodnih postopkih, ki so sproženi kasneje zaradi ravnanja, ki ni v skladu s tem sporazumom. Ustrezni organ v državi, ki je tako informacijo dostavila, mora biti o taki uporabi informacije takoj obveščen.</p> <p>7.8.6 Če Republika Slovenija uradno obvesti Komisijo, da se je med kasnejšo preiskavo izkazalo, da fizična ali pravna oseba, katere ime je bilo sporočeno Komisiji na podlagi te zap. št., ni vpletena v nobeno nepravilnost, mora Komisija o tem dejstvu takoj obvestiti vse tiste, ki jim je na podlagi te zap. št. razkrila ime take osebe. Taka oseba se potem ne obravnava več zaradi predhodne informacije kot oseba, ki je bila vpletena v določeno nepravilnost.</p> <p>Zap. št. 7.9</p> <p>Vrnjeni zneski se razdelijo med Republiko Slovenijo in Komisijo v razmerju izdatkov, ki sta jih že imeli, če dolg ni bil že odpisan v skladu s pravilom odstavka 2.8 iz 14. člena razdelka A priloge k temu sporazumu.</p> <p>Zap. št. 7.10</p> <p>7.10.1 Če se nepravilnosti nanašajo na zneske, manjše od 4.000 evrov, izraženih v domači valuti, ki bremenijo proračun Skupnosti, Republika Slovenija ne pošlje Komisiji informacij, določenih pod zap. št. 7.3 in 7.5, če jih Komisija izrecno ne zahteva.</p>
8	A	14. člen	2.6	Republika Bolgarija, Češka republika, Republika Estonija, Republika Latvija, Republika Litva, Madžarska, Poljska, Romunija, Slovaška republika in Republika Slovenija.
9	A	12. člen	3	<p>Zap. št. 9.1</p> <p>9.1.1 Naloge pravnega organa so:</p> <p>(a) da prouči vsako zadevo, ki mu jo predloži Republika Slovenija, ki po ugotovitvah na podlagi 12. člena razdelka A priloge k temu sporazumu in dvostranskih razgovorov o teh ugotovitvah prejme od Komisije na podlagi 12. člena razdelka A in te zap. št. tega razdelka formalno uradno obvestilo o sklepnih ugotovitvah, da določenih postavk izdatkov, ki jih je imela Republika Slovenija, ni mogoče obračunati v breme programa,</p> <p>(b) da poskuša uskladiti različna stališča Komisije in Republike Slovenije in</p> <p>(c) da po končani preiskavi sestavi poročilo o izidih svojih prizadevanj za usklajitev in pri tem navede vse pripombe, ki se mu zdijo koristne, če ostanejo vse ali nekatere točke razhajanj nerešene.</p> <p>9.1.2 Za nadaljnje stopnje postopka potrditve obračuna:</p> <p>(a) stališče pravnega organa ne vpliva na končni sklep Komisije o potrditvi obračuna,</p> <p>(b) dejstvo, da zadeve ni predložila pravnemu organu, ne škoduje državi, ki prejme od Komisije uradno obvestilo v smislu zap. št. 9.1.1 (a).</p>

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Paragraph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
				<p>7.8.4. Information communicated, or acquired in any form whatever pursuant to this Item shall be covered by professional confidentiality and be protected in the same way as similar information is protected by the national legislation of the country that received it and by the corresponding provisions applicable to the Community institutions.</p> <p>In addition, that information may not be used for any purposes other than those provided for in this Item unless the authorities that have provided it have given their express consent, and provided that the provisions in force in the country in which the recipient authority is to be found do not prohibit such communication or use.</p> <p>7.8.5. Sub-items 7.8.1. to 7.8.4 shall not impede the use, in any legal actions or proceedings subsequently instituted for non-compliance with this Agreement, of information obtained pursuant to this Item. The relevant authority of the country which supplied this information, shall be informed forthwith of such use.</p> <p>7.8.6. Where the Republic of Slovenia notifies the Commission that a natural or legal person whose name has been communicated to the Commission pursuant to this Item proves on further inquiry not to be involved in any irregularity, the Commission shall forthwith inform all those to whom it disclosed that name pursuant to this Item of that fact. Such person shall thereupon cease to be treated, by virtue of the earlier notification, as a person involved in the irregularity in question.</p> <p>Sub-item 7.9</p> <p>The amounts recovered shall be shared by the Republic of Slovenia and the Community in proportion to the expenditure already incurred by them provided the debt has not been written off in accordance with the rule in Article 14.2.8 of Section A of the Annex to this Agreement.</p> <p>Sub-item 7.10</p> <p>7.10.1. Where the irregularities relate to sums of less than 4 000 euro equivalent in national currency charged to the Community budget, the Republic of Slovenia shall not forward to the Commission the information provided for in Sub-items 7.3 and 7.5, unless the latter expressly requests it.</p>
8	A	Article 14	2.6	Republic of Bulgaria, the Czech Republic, Republic of Estonia, Hungary, Republic of Latvia, Republic of Lithuania, Poland, Romania, Republic of Slovakia and Republic of Slovenia
9	A	Article 12	3	<p>Sub-item 9.1</p> <p>9.1.1 The tasks of the Conciliation Body shall be:</p> <p>(a) to examine any matter referred to it by the Republic of Slovenia which, following findings pursuant to Article 12 of Section A of the Annex to this Agreement and bilateral discussion of those findings, receives formal notification from the Commission, with reference to Article 12 of Section A and this Item of this Section, of the conclusion that certain items of expenditure incurred by the Republic of Slovenia are not chargeable to the Programme,</p> <p>(b) to try to reconcile the divergent positions of the Commission and the Republic of Slovenia, and</p> <p>(c) at the end of its investigations, to draw up a report on the outcome of its efforts at reconciliation, making any remarks it deems useful should all or some of the points of dispute remain unresolved.</p> <p>9.1.2. For the purposes of the subsequent stages of the clearance of accounts procedure:</p> <p>(a) the position of the Body shall be without prejudice to the Commission's final Decision on the clearance of the accounts;</p> <p>(b) the fact of not referring a matter to the Body shall not be prejudicial to the country which receives notification from the Commission within the meaning of Sub-item 9.1.1 (a).</p>

(a)	(b)	(c)	(d)	(e)
Zap. št.	Raz-delek	Člen (ali zap. št.)	Odsta-vek	Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
				<p>Zap. št. 9.2</p> <p>9.2.1 Republika Slovenija mora predložiti zadevo spravnemu organu v tridesetih delovnih dneh po prejemu uradnega obvestila po zap. št. 9.1.1 (a), in sicer tako da pošlje obrazloženo zaprosilo za spravo sekretariatu pravnega organa, katerega naslov bo Republiki Sloveniji sporočen v omenjenem sporočilu.</p> <p>9.2.2 Zaposilo za spravo je sprejemljivo le, če finančni popravek, ki ga za določen ukrep priporoča Komisija:</p> <ul style="list-style-type: none"> - presega vrednost 0,5 mio evrov ali - predstavlja več kot 25 % vseh letnih izdatkov Republike Slovenije po tem ukrepu. <p>Poleg tega lahko predsednik pravnega odbora izjavi, da je zaprosilo za spravo sprejemljivo, če v dvostranskih razgovorih, omenjenih pod zap. št. 9.1.1 (a), Republika Slovenija trdi in dokaže, da gre za pomembno zadevo v zvezi z uporabo pravil Skupnosti.</p> <p>9.2.3 Sekretariat pravnega organa potrdi prejem zaprosila za spravo.</p> <p>9.2.4 Spravni organ opravi preiskave čim bolj neformalno in čim hitreje ter se pri tem opira na dokaze v spisu in na pošteno zaslišanje Komisije in prizadetih organov države. Ob koncu preiskave jim pošlje poročilo, navedeno pod zap. št. 9.1.1 (c).</p> <p>9.2.5 Če spravnemu organu v štirih mesecih, potem ko mu je bil primer predložen, ne uspe uskladiti stališč Komisije in Republike Slovenije, se šteje, da sprava ni uspela. V poročilu po zap. št. 9.1.1 (c) je treba navesti razloge, zakaj stališč ni bilo mogoče uskladiti.</p> <p>9.2.6 Poročilo, sestavljeno v dogovorjenem okviru, se pošlje:</p> <ul style="list-style-type: none"> - državi, ki je zadevo predložila spravnemu organu, - drugim državam prosilkam in - Komisiji, ko je predlagan sklep o potrditvi obračuna. <p>Zap. št. 9.3</p> <p>9.3.1 Spravni organ se sestane na sedežu Komisije. Posle sekretariata pravnega organa zagotovi osebje Komisije.</p> <p>9.3.2 Pri delu pravnega organa ne sme sodelovati ali podpisati poročila nihče, ki je bil na svojem prejšnjem delovnem mestu osebno povezan s predloženo zadevo.</p> <p>9.3.3 Brez vpliva na zap. št. 9.3.2 morajo biti poročila sprejeta z absolutno večino prisotnih članov, za sklepčnost pa so potrebni vsaj trije člani.</p> <p>Poročila podpišejo predsednik in člani, ki so sodelovali v obravnavi. Sekretariat evidentira podpisnike poročila.</p> <p>Zap. št. 9.4</p> <p>9.4.1 Člani pravnega organa morajo svoje dolžnosti opravljati neodvisno in ne smejo sprejemati navodil od nobene vlade, organa ali inštitucije niti jih ne smejo pri nikomer iskati.</p> <p>9.4.2 Člani pravnega organa ne smejo razkriti nobenih informacij, ki so jih pridobili med svojim delom za ta organ. Take informacije so zaupne in zanje velja obveznost varovanja poklicne skrivnosti.</p>
10	A	14. člen	2.7	<p>Javni organi in inštitucije, ki se jim dodeljujejo pogodbe za javna dela, so državni, regionalni ali lokalni organi, subjekti javnega prava, združenja, ki jih sestavlja en ali več takih organov ali subjektov javnega prava. Subjekt javnega prava pomeni vsak subjekt:</p>

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Paragraph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
				<p>Sub-item 9.2</p> <p>9.2.1. The Republic of Slovenia must refer a matter to the Body within thirty working days of its receipt of notification as referred to in Sub-item 9.1.1 (a), by sending a reasoned request for conciliation to the Secretariat of the Conciliation Body, the address of which will be notified to the Republic of Slovenia in that Communication.</p> <p>9.2.2 A request for conciliation is admissible only where the financial adjustment recommended by the Commission in respect of a measure:</p> <p>either,</p> <ul style="list-style-type: none"> - exceeds EURO 0,5 million; or - represents more than 25% of the Republic of Slovenia's total annual expenditure under the measure concerned. <p>In addition, if, during the bilateral discussions referred to in Sub-item 9.1.1 (a), the Republic of Slovenia claims, and demonstrates, that the matter is one of principle relating to the application of Community rules, the Chairman of the Body may declare a request for conciliation to be admissible.</p> <p>9.2.3. The Secretariat of the Body shall acknowledge receipt of the request for conciliation.</p> <p>9.2.4. The Body shall conduct its investigations as informally and promptly as possible, basing itself on the evidence in the dossier and on a fair hearing of the Commission and national authorities concerned. At the end of its investigations it shall send them the report referred to in Sub-item 9.1.1 (c).</p> <p>9.2.5. Where, within four months of a case being referred to it, the Body has failed to reconcile the positions of the Commission and the Republic of Slovenia, the conciliation procedure is deemed to have failed. The report referred to in Sub-item 9.1.1 (c) shall state the reasons why the positions could not be reconciled.</p> <p>9.2.6. The report drawn up within the stipulated limit shall be sent:</p> <ul style="list-style-type: none"> - to the country which referred the matter to the Body; - to the other applicant countries; and - to the Commission when the clearance of accounts Decision is proposed. <p>Sub-item 9.3</p> <p>9.3.1. The Body shall meet at the headquarters of the Commission. The secretariat of the Body shall be provided by Commission staff.</p> <p>9.3.2. No member may take part in the work of the Body or sign a report if, in an earlier office, they have been personally involved in the matter at issue.</p> <p>9.3.3. Without prejudice to Sub-item 9.3.2, reports must be adopted by an absolute majority of members present, the quorum being three.</p> <p>The reports shall be signed by the Chairman and members who have taken part in the deliberations. They shall be registered by the secretariat.</p> <p>Sub-item 9.4</p> <p>9.4.1. The members of the Body shall carry out their duties independently, neither seeking nor accepting instructions from any government or body.</p> <p>9.4.2. The members of the Body may not disclose any information acquired by them in the course of their work for the Body. Such information is confidential and covered by the obligation of professional secrecy.</p>
10	A	Article 14	2.7	<p>Public Bodies covered by the award of public works contracts shall be the State, regional or local authorities, bodies, governed by public law, associations formed by one or several of such authorities or bodies governed by public law; A body governed by public law means any body:</p>

(a)	(b)	(c)	(d)	(e)
Zap. št.	Raz-delek	Člen (ali zap. št.)	Odsta-vek	Določbe, ki jih mora uporabljati Republike Slovenije, kot je določeno v tem sporazumu
				<ul style="list-style-type: none"> - ustanovljen za poseben namen zadovoljevanja potreb v splošnem interesu in ni gospodarske ali trgovinske narave in - ima pravno osebnost ter - ga pretežno financirajo država ali regionalne ali lokalne oblasti ali drugi subjekti javnega prava ali pa je pod njihovim upravljavskim nadzorom ali ima upravni, poslovodni ali nadzorni odbor, v katerega več kot polovico članov imenujejo država, regionalne ali lokalne oblasti ali drugi subjekti javnega prava.

RAZDELEK G REŠEVANJE SPOROV

Razdelek G Reševanje sporov – SAPARD

1. V vsakem sporu med pogodbenicama v zvezi s tem sporazumom, ki ga pogodbenici nista rešili med seboj, odloči po arbitražnem postopku razsodišče v skladu s točkami 2 do 7 tega razdelka.
2. Vsaka pogodbenica ima pravico uveljaviti postopek reševanja sporov. Vsaka stran imenuje svojega razsodnika v treh mesecih od začetka postopka.
3. Rzsodišče, ustanovljeno za vsak primer posebej, sestavljajo trije rzsodniki, imenovani takole:
 - enega rzsodnika imenuje Republika Slovenija,
 - enega rzsodnika imenuje Komisija,
 - en rzsodnik je imenovan po dogovoru med stran-kama ali pa ga, če se ne dogovorita, imenuje predsednik Sodišča Evropskih skupnosti.
4. Če ena ali druga pogodbenica ne imenuje rzsodnika v treh mesecih po prejemu zahteve za arbitražo, ga imenuje predsednik Sodišča Evropskih skupnosti.
5. Če bi kateri koli rzsodnik odstopil, umrl ali postal opravilno nesposoben, se drugi rzsodnik imenuje v skladu s točkami 2, 3 in 4 ter ima vsa pooblastila in naloge prvotnega rzsodnika.
6. Rzsodišče upošteva ustrezno sodno prakso Evropskega sodišča.
7. Rzsodišče sprejema vse odločitve z večino glasov. Arbitražni postopek določi rzsodišče. Njegove odločitve zavezujejo obe pogodbenici. Vsaka pogodbenica krije stroške svojega rzsodnika in svoje zastopanosti v arbitražnem postopku; preostale stroške krijeta pogodbenici v enakih delih.

(a)	(b)	(c)	(d)	(e)
Item No.	Section	Article (or item no.)	Para-graph	Provisions to be applied by the Republic of Slovenia as provided for in the Agreement
				<ul style="list-style-type: none"> – established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character, and – having legal personality, and – financed, for the most part, by the State, or regional or local authorities, or other bodies governed by public law, or subject to management supervision by those bodies, or having an administrative, managerial or supervisory board, more than half of whose members are appointed by the State, regional or local authorities or by other bodies governed by public law.”

SECTION G DISPUTE SETTLEMENT

Section G Dispute Settlement – SAPARD

1. Any dispute between the Contracting Parties concerning this Agreement which is not settled between the Contracting Parties shall be decided following arbitration by an Arbitration Tribunal in accordance with points 2 to 7 of this Section.
2. Each contracting party has the right to invoke the Dispute Settlement procedure. Each party shall nominate its arbitrator within three months of the initiation of the procedure
3. The Arbitration Tribunal constituted for each individual case shall consist of three arbitrators appointed as follows:
 - one arbitrator shall be appointed by the Republic of Slovenia;
 - one arbitrator shall be appointed by the Commission;
 - one arbitrator shall be appointed by agreement of the parties or, if they cannot agree, by the President of the Court of Justice of the European Communities.
4. If either Contracting Party fails to appoint its arbitrator within a period of three months of the receipt of the request for arbitration, that arbitrator shall be appointed by the President of the Court of Justice of the European Communities.
5. Should any arbitrator resign, die or become unable to act, another arbitrator shall be appointed in accordance with points 2, 3 and 4 and shall have all the powers and duties of the original arbitrator.
6. The Arbitration Tribunal shall take account of the relevant case law of the European Court of Justice.
7. All decisions shall be made by majority vote of the Arbitration Tribunal. The arbitration procedure shall be fixed by the Tribunal. Its decisions shall be binding on both Contracting Parties. Each Contracting Party shall bear the costs of its own arbitrator and its representations in the arbitration proceedings; the remaining costs shall be borne in equal parts by the Contracting Parties.

3. člen

Za izvajanje sporazuma skrbita Ministrstvo za kmetijstvo, gozdarstvo in prehrano (Agencija Republike Slovenije za kmetijske trge in razvoj podeželja) ter Ministrstvo za finance (Nacionalni sklad).

4. člen

Ta zakon začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije – Mednarodne pogodbe.

Št. 411-04/01-9/1

Ljubljana, dne 28. junija 2001

Predsednik
Državnega zbora
Republike Slovenije
Borut Pahor l. r.

VSEBINA

47. Zakon o ratifikaciji Večletnega sporazuma o financiranju med Komisijo Evropskih skupnosti v imenu Evropske skupnosti in Vlado Republike Slovenije (MESVSF) 1089

