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ANNEX I

TYPES OF ESSENTIAL EMERGENCY AND RECOVERY OPERATIONS IN ACCORDANCE WITH ARTICLE 3, PARAGRAPH 2, POINTS (A), (B), (C), (D) OF REGULATION (EC) NO 2012/2002 ENVISAGED FOR A CONTRIBUTION FROM THE EU SOLIDARITY FUND:

- (1) Restoration of infrastructure and plants in the field of energy, water, and wastewater, telecommunications, transport, health and education:
 1. Water and wastewater
Estimated cost: EUR 257 317 063 (indicative amount)
Location: Slovenia
 2. Transport
Estimated cost: EUR 156 653 441 (indicative amount)
Location: Slovenia
- (2) Temporary accommodation; rescue services to meet the need of the population:
Estimated cost: EUR 6 638 436 (indicative amount)
Location: Slovenia
- (3) Preventive measures to secure infrastructure; measures to protect cultural heritage:
Estimated cost: EUR 870 441 (indicative amount)
Location: Slovenia
- (4) Cleaning of disaster-stricken areas; restoration of affected natural zones:
Estimated cost: EUR 6 925 678 (indicative amount)
Location: Slovenia

ANNEX II

1. BODY RESPONSIBLE FOR COORDINATING THE IMPLEMENTATION:

Name: Ministry of Cohesion and Regional Development

Address: Kotnikova 5, 1000 Ljubljana, Slovenia

2. BODIES RESPONSIBLE FOR THE IMPLEMENTATION OF THE FINANCIAL CONTRIBUTION:

Name: Ministry of Natural Resources and Spatial Planning

Address: Dunajska cesta 48, 1000 Ljubljana, Slovenia

Types of operations under its responsibility: Measures falling by their nature within the scope of Annex I, points (1) and (3) to this Decision

Region: Slovenia

Name: Ministry of the Environment, Climate and Energy

Address: Vojkova cesta 61, 1000 Ljubljana, Slovenia

Types of operations under its responsibility: Measures falling by their nature within the scope of Annex I, point (4) to this Decision

Region: Slovenia

Name: Administration for Civil Protection and Disaster Relief

Address: Langusova ulica 4, 1000 Ljubljana, Slovenia

Types of operations under its responsibility: Measures falling by their nature within the scope of Annex I, point (2) to this Decision

Region: Slovenia

Name: Ministry of Infrastructure

Address: Tržaška cesta 19, 1000 Ljubljana, Slovenia

Types of operations under its responsibility: Measures falling by their nature within the scope of Annex I, point (1) to this Decision

Region: Slovenia

Name: Ministry of Labour, Family, Social Affairs and Equal Opportunities

Address: Štukljeva cesta 44, 1000 Ljubljana, Slovenia

Types of operations under its responsibility: Measures falling by their nature within the scope of Annex I, point (4) to this Decision

Region: Slovenia

**3. INDEPENDENT AUDIT BODY RESPONSIBLE FOR ESTABLISHING THE OPINION
PURSUANT TO ARTICLE 8(3) OF REGULATION (EC) No 2012/2002:**

Name: Ministry of Finance, Budget Supervision Office

Address: Fajfarjeva ulica 33, 1000 Ljubljana, Slovenia

ANNEX III

MODEL FOR THE STATEMENT JUSTIFYING THE EXPENDITURE TO ACCOMPANY THE IMPLEMENTATION REPORT

To the European Commission, Directorate-General for Regional and Urban Policy

I/We, the undersigned [(name(s), first name(s), title(s) or function(s))], representing the body responsible for coordinating the implementation of the EU Solidarity Fund contribution for (name of the natural disaster or the major health emergency),

based on the implementation of the financial contribution from the EU Solidarity Fund awarded by Commission implementing decision [C(yyyy)XX of dd/mm/yyyy],

based on my/our own judgment and on all information available to me/us at the date of the implementation report submitted to the Commission, including the results from administrative and on-the-spot verifications carried out in accordance with Article 5(4) and Article 5(5) of Regulation (EC) No 2012/2002 and from audits and controls in relation to the expenditure included in the report on the implementation of the financial contribution from the Solidarity Fund¹,

and taking into account my/our obligations under Regulation (EC) No 2012/2002 and in particular Articles 5 and 8 thereof ,

hereby declare that:

- (1) the information in the accounts is properly presented, complete and accurate in accordance with Article 8 of Regulation (EC) No 2012/2002,
- (2) it includes any other source of funding received for the operations concerned, including insurance settlements and compensation from third parties,
- (3) the expenditure entered in the accounts was used for its intended purpose, as defined in Regulation (EC) No 2012/2002, and in accordance with the principle of sound financial management,
- (4) the management and control system put in place for the implementation of the financial contribution from the EU Solidarity Fund gives the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law.

I/We confirm that irregularities identified in final audit or control reports in relation to the implementation of the financial contribution from the Fund have been appropriately treated in the implementation report. Where necessary, adequate follow-up was given to deficiencies in the management and control system reported in those reports as regards the following required remedial actions: *(if appropriate indicate which remedial actions are still on-going, at the date of signing the declaration).*

Date

Signature(s)

¹ A summary of the controls and audits carried out by the implementing and audit bodies is contained in the implementation report.

ANNEX IV

MODEL FOR THE OPINION OF THE INDEPENDENT AUDIT BODY PURSUANT TO ARTICLE 8 (3) OF REGULATION (EC) No 2012/2002

To the European Commission, Directorate-General for Regional and Urban Policy

1. INTRODUCTION

I, the undersigned, representing [name of the audit authority designated by Member State], independent in the sense of Article 8(3) of Regulation (EC) No 2012/2002, have audited the implementation of the financial contribution from the EU Solidarity Fund started on [dd/mm/yyyy] and ended on [dd/mm/yyyy], the legality and regularity of the expenditure incurred, the functioning of the management and control system, and verified the statement justifying the expenditure,

in relation to the financial contribution from the EU Solidarity Fund for [name of the natural disaster or the major health emergency], granted by Decision [C(xxx) xxx] (hereafter ‘the contribution’),

in order to issue an audit opinion in accordance with Article 8(3) of Regulation (EC) No 2012/2002.

2. RESPONSIBILITIES OF THE BODY RESPONSIBLE FOR COORDINATING THE IMPLEMENTATION

The [name of the authority], designated as the body responsible for the coordination of the implementation, is responsible to ensure a proper functioning of the management and control system in regard to the functions established by Articles 5(5) and 6 of Regulation (EC) No 2012/2002.

In particular, it is its responsibility to draw up the implementation report in accordance with Article 8 of Regulation (EC) No 2012/2002 and certify its completeness, accuracy and veracity.

Moreover, in accordance with Article 8(3) of Regulation (EC) No 2012/2002 it is the responsibility of the coordinating body to certify that the expenditure made and presented in the implementation report complies with applicable law and has been incurred in respect of operations selected for funding in accordance with the criteria applicable to the contribution from the Solidarity Fund.

3. RESPONSIBILITIES OF THE AUDIT AUTHORITY

As established by Article 8(3) of Regulation (EC) No 2012/2002, my responsibility is to independently express an opinion on whether the implementation report gives a true and fair view of the financial contribution of the Solidarity Fund, whether the expenditure made from the contribution and presented in the implementation report is legal and regular, and whether the management and control system put in place has functioned properly. My responsibility is also to include in the opinion a statement as to whether the audit work puts in doubt the assertions made in the management declaration.

The audits in respect of the contribution took account of internationally accepted audit standards. These standards require that the audit authority complies with ethical requirements, plans and performs the audit work in order to obtain reasonable assurance for the purpose of the audit opinion.

An audit involves performing procedures to obtain sufficient appropriate evidence to support the opinion set out below. The procedures performed depend on the auditor's professional judgement, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those I believe are appropriate in the circumstances.

I believe that the audit evidence gathered is sufficient and appropriate to provide the basis for my opinion, [*in case there are any scope limitation:*] except those which are mentioned in the paragraph "Scope limitation".

4. SCOPE LIMITATION

Either

There were no limitations on the audit scope.

Or

The audit scope was limited by the following factors:

- (a) ...
- (b) ...
- (c)

[Indicate any limitation on the audit scope, for example any lack of supporting documentation, cases under legal proceedings, and estimate under "Qualified opinion" below, the amounts of expenditure and the Union contribution affected and the impact of the scope limitation on the audit opinion.]

5. OPINION

Either

(Unqualified opinion)

In my opinion, and based on the audit work performed:

- the implementation report gives a true and fair view of the contribution,
- the expenditure incurred is legal and regular,
- the management and control system put in place functions properly.

The audit work carried out does not put in doubt the assertions made in the management declaration.

Or

(Qualified opinion)

In my opinion, and based on the audit work performed:

- the implementation report gives a true and fair view,
- the expenditure incurred is legal and regular,
- the management and control system put in place functions properly,

except in the following aspects:

in relation to material matters related to the implementation report: ...

and/or [delete as appropriate]

in relation to material matters related to the legality and regularity of the expenditure incurred: ...

and/or [delete as appropriate] in relation to material matters related to the functioning of the
management and control system

¹:

Therefore, I estimate that the impact of the qualification(s) is [limited] / [significant]. *[delete as appropriate]*

This impact corresponds to [amount in € and %] of the total expenditure declared. The Union contribution affected is thus [amount in €].

The audit work carried out *does not put / puts* *[delete as appropriate]* in doubt the assertions made in the statement justifying the expenditure.

[Where the audit work carried out puts in doubt the assertions made in the statement justifying the expenditure, the Audit Authority shall disclose in this paragraph the aspects leading to this conclusion.]

Or

(Adverse opinion)

In my opinion, and based on the audit work performed:

- the implementation report gives / does not give [delete as appropriate] a true and fair view,
- the expenditure incurred is / is not [delete as appropriate] legal and regular,
- the management and control system put in place functions / does not function [delete as appropriate] properly.

¹ In case the management and control system are affected, the body or bodies and the aspect(s) of their systems that did not comply with requirements and/or did not operate effectively shall be indicated in the opinion, except where this information is already clearly disclosed in the annual control report and the opinion paragraph refers to the specific section(s) of this report where such information is disclosed.

This adverse opinion is based on the following aspects:

in relation to material matters related to the implementation report:

and/or [delete as appropriate]

in relation to material matters related to the legality and regularity of the expenditure incurred: ...

and/or [delete as appropriate]

in relation to material matters related to the functioning of the management and control system²: ...

The audit work carried out puts in doubt the assertions made in the statement justifying the expenditure for the following aspects: ...

[The audit authority may also include emphasis of matter, not affecting its opinion, as established by internationally accepted auditing standards. A disclaimer of opinion can be foreseen in exceptional cases³.]

Date

Signature

² Same remark as in previous footnote.

³ These exceptional cases should be related to unforeseeable, external factors outside the remit of the audit authority.