

Deadline to submit the annual report: 30th June 2011

I. GENERAL RULES

1. Member States shall provide expenditure for existing State aid according to the requirements laid down in Chapter III and Annex III A ("the reporting obligation") of Commission Regulation (EC) No 794/2004 of 21 April 2004¹ implementing Council Regulation (EC) No 659/1999². With respect to Annexes III B and III C of Regulation No 794/2004, DG Agriculture and DG Maritime Affairs and Fisheries will collect those annual reports.
2. Following the reporting obligation, Member States receive from the Commission a pre-completed spreadsheet³ containing details on existing State aid measures for which expenditure may be ongoing or may have come to an end. Expired aid measures are coloured in grey⁴. Details in the columns 0-19 are referring to information provided in Commission Decisions of State aid schemes, *ad hoc* cases and block exemptions.
3. Some Member States agreed to use on a voluntary basis the new tool State Aid Reporting Interactive ("SARI") in 2011. They receive existing State aid measures via access to SARI and complete annual expenditure and nominal amount for 2010 and previous years where necessary.
4. Member States are requested to
 - Provide the annual expenditure for the year 2010 (column 52, blue header);
 - Complete the columns 21, 24, 25, 26 (blue header);
 - Revise where necessary historical expenditure data (2005 - 2009) (columns 47-51, blue header);
 - Verify the pre-completed details for each aid measure in columns with a yellow coloured header. If you spot a clear mistake, please indicate it in the "Comments and explanations from Member State" column 53. The Commission services will correct it after verification.
5. With respect to reporting on aid granted the Temporary Framework and on crisis aid granted for the financial sector, you will find further guidance respectively in Annex D and Annex E.
6. To help you complying with the reporting obligations laid down in point 10.1.1 of the Community Framework for Research and Development and Innovation⁵ a template is also provided. Although it remains optional, the Commission strongly recommends the use of this template. You also receive lists of R&D&I cases, both new cases decided in 2010 and existing cases decided in previous years. As to the latter, you are asked to indicate in the list whether measures have expired or the measure has expired but aid is still paid.

¹ OJ L 140, 30.4.2004, p. 1.

² OJ L 83, 27.3.1999, p. 1.

³ In Excel format.

⁴ If you wish to hide the expired measures to see only active measures, you may use the filter available on top of this column and position it on "No".

⁵ OJ C 323, 30.12.2006, p. 1.

http://ec.europa.eu/comm/competition/state_aid/legislation/horizontal.html.

Should you need assistance, please contact the official in charge of the Member State support desk, which Annex C provides.

When and how to return the spreadsheet and R&D&I specific reporting

7. In line with Article 6 of *Commission Regulation (EC) No 794/2004 of 21 April 2004*, the completed spreadsheet should be returned to the Commission not later than **30th June 2011**, by e-mail (preferably by encrypted e-mail (PKI) to the State aid Registry mailbox stateaidgreffe@ec.europa.eu. [SARI: The Validator has validated all aid measures by this deadline.]
8. The Member State shall submit only one spreadsheet to the Commission through the Permanent Representation, whereby a coordination point established in each Member State prepares it.
9. Specific reporting on R&D&I measures as laid down in point 10.1.1 of the Community Framework for Research and Development and Innovation shall be sent by e-mail together with the annual report to the same e-mail address stateaidgreffe@ec.europa.eu, not later than **30th June 2011**.

II. HOW TO COMPLETE THE ANNUAL REPORT

In the spreadsheet

10. Every time you open the spreadsheet, please choose "*Enable macros*" in the dialog box. If you don't see this dialog box, change the security level for macros in Excel. Open Excel, go to "Tools/Options/Security/Macro Security" and choose "Medium".
11. To assist you in completing the spreadsheet, help is provided
 - in the spreadsheet itself: move the cursor on the upper right corner of the column header, an explanatory box (in English only) gives the description about the content,
 - online: go to the "SA Template" menu and choose "Instructions – Help"; this will redirect you to the instructions published in all official languages on DG Competition's website .
12. New instructions introduced previously remain valid. You will find them in the section History in Annex F.
13. Under no circumstances should the format of the spreadsheet be changed or information in the spreadsheet deleted or moved. Such manipulation would cause serious disruption in the automatic processing of the data and hence would result in substantial delay preparing the scoreboard report. In case such spreadsheets are returned to the Commission, the scoreboard team will reject acceptance and asks the Member State to re-send the spreadsheet in good format and complete content without delay.⁶

⁶ Annex III A of Commission Regulation (EC) No 794/2004 refers to a pre-formatted and pre-completed spreadsheet which Member States shall use for the annual report. No data rows shall be deleted in the spreadsheet to allow for an automated data processing.

14. In the event, that a new row has to be added it should be done below the last row in the spreadsheet. If a new row is added, the Commission aid number should be clearly indicated. If the new row concerns a measure already existing in the spreadsheet, the same Commission family number must also be used and the Ref-number counts-up by 1.

15. There are two types of columns:

- Columns with a yellow coloured header: these columns are protected from editing to avoid changes being made without necessary verification. If you find that data in such cells need change please describe in detail the proposed change in the "Comments and explanation from MS" column. The change will be made by the Commission services after verification.
- Columns with a blue coloured header: in these columns you can choose what to fill in from a drop-down list or enter free text where no drop down list is available.

16. The spreadsheet contains a macro which permits you to verify the correctness of the data that you encoded in the spreadsheet. This should facilitate the processing and checking of data by both Member States and the Commission.

After you complete the data, in order to verify the correctness please choose "Check Data" in the "SA Template" menu. The macro will highlight all errors according to the following rules

- cells that should be encoded by Member State but are empty will be painted yellow
- cells that were filled in incorrectly (wrong format, negative figure) will be painted red.

Positioning the cursor on such cells will display an information box explaining the type of error.

17. You will find instructions for decentralized data collection in Annex A.

In SARI

18. SARI provides you with the pre-filled aid measures for which you complete expenditure. You also receive 'Expired' measures for information only.

19. By selecting a case from the list of cases, you open the individual case and there you open the expenditure rows which you complete. Should you identify an error in the pre-filled expenditure rows, you must make a modification request via SARI to the Commission services which will modify after verification. You can make your input only in expenditure fields, in Permanent remarks and in Comments.

20. For more detail on how to use SARI and validate input to the Commission, please consult the user manual accessible from the application.

WHAT'S NEW

Some Member States provide their annual report via the new tool SARI. Where in the instructions reference is made to SARI, text is provided in [...]. Further instructions can also be found in the user manual accessible in SARI.

III. DESCRIPTION OF EACH DATA ITEM

(* indicates a column which the Member State can edit and fill-in/modify (all others are protected)

(0) (1) [Spreadsheet only]

Hidden and protected columns

(2) [Spreadsheet only]
MS: Member State

(3)+(4) [Spreadsheet only]

Family+Ref: each entry in the excel spreadsheet has been given a “family number”. When the family number is the same for two separate entries it means that the two entries form part of one and the same scheme. For example, separate entries with the same family number may indicate that (i) the measure provides aid for more than one primary objective; (ii) more than one region; (iii) with more than one aid instrument (for example loans, grants, ...). Member States should always use these numbers to identify the aid measure in any exchange with the Commission services.

(5) (*) Member State identification number [SARI: MS Id]: here you insert your own reference which helps you to identify an aid measure when providing data.

(6) (*) Original title

(7) Working title

(8) Category [SARI: Classification]: Certain categories of State aid measures receive a label through a specific code for the individual measure:

- *1 Financial crisis case
- *21 Temporary Framework case ("TF") – 500K
- *22 TF – Guarantee
- *23 TF – Reduced interest rate loans
- *24 TF – Reduced interest rate loans for production of green products
- *25 TF – Risk capital
- *26 TF – Export credit
- *27 TF – 15K (Agriculture)
- *31 Environmental case: direct impact of aid measure
- *32 Env. case: indirect impact of aid measure

(9) Aid number⁷: Aid registration number as attributed by DG Competition.

(10) Aidlink: All previous aid numbers (e.g., following renewal or amendment). In the case of old measures that were prolonged by a new Commission decision (there is a new aid number) please report expenditure under the old aid number **only until the old measure expires**. Then put ‘Yes’ in the expiry column for the old measure. Please

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As to GBER-cases, the link to DG Competition's case register is provided however details will only be shown as soon as the case information is published on the website.

also remember to put the new aid number in the aid link column. When the new measure becomes operational please report expenditures **only under the new aid number**. You should also put an old aid number in the aid link column. [SARI: You can use Permanent Remark to record this information.] You will find an example below.

Com. Ref.	Title	Aid number	Aid link	Expiry	2005	2006	2007	2008
1	XXX	N x/2001	N xx/2007	Y	100	100	100	<i>do not report here</i>
101	XXX-prolonged	N xx/2007	N x/2001					100

- (11) Year of decision
- (12) Permanent remarks
- (13) Primary objective: Data refer to the objective of the aid at the time the aid was approved and not to the final beneficiaries of the aid. For example, the primary objective of a scheme which, at the time the aid was approved, was exclusively earmarked for small and medium-sized enterprises (SMEs) is aid for 'SMEs'. However, another scheme for which all aid was ultimately awarded to SMEs is not regarded as such if, at the time the aid was approved, the scheme was open to all enterprises. Annex B provides a complete list of objectives. This list has been slightly adapted to bring it into line with the list available in the electronic notification system, SANI. If an aid scheme has distinct parts with different primary objectives, e.g. a general economical development scheme may have R&D, employment and training objectives, separate entries have been created for each distinguishable part.

The reporting obligation requires Member States to provide expenditure *inter alia* per primary objective. For aid measures falling under Commission Regulation (EC) No 800/2008⁸ ("GBER"), the summary information only recognises objectives. In this respect, the Commission provides for each objective the corresponding primary objective, according to the match list provided in Annex B – the objective of the individual GBER measure is given in column "Secondary Objective" [SARI: "Objective"]. In case that the GBER measure will not grant aid earmarked under certain objectives, as provided in the summary information sheet, you may indicate the corresponding data row in the spreadsheet as expired [SARI: You provide no data for the corresponding objective but for the corresponding primary objective.]

- (14) Secondary objective [SARI: Objective]: A secondary objective is one for which, in addition to the primary objective, the aid was exclusively earmarked at the time the aid was approved. For example, a scheme for which the primary objective is R&D may have as a secondary objective SME if the aid was earmarked exclusively for SMEs. In this context, all measures approved under Commission Regulation (EC) No 364/2004

of 25 February 2004 amending Regulation (EC) No 70/2001, should be classified as primary objective 'R&D' and secondary objective 'SME'.

In case of a GBER measure, the objective is mentioned here.

- (15) Sector: Data refer to the single sector to which the aid was exclusively earmarked at the time the aid was approved and not to the final beneficiaries of the aid. Sectoral information is filled in by the Commission services according to the aid decision and this information cannot be changed by the Member State. If the measure is earmarked for more than three different sectors, the sector information is replaced by the mention "sector specific". The sectoral classification is based on NACE Rev. 2⁹, which was introduced with the annual report in 2009. If there is a clear mistake, please indicate this in the Comments and Explanations from Member State column [SARI: Comment for the expenditure]. The Commission services will correct it after verification.
- (16) Type of aid: A distinction is made between three categories: Scheme (S); Individual application of a scheme (IA); *Ad hoc*, i.e. individual aid awarded outside of a scheme (AH). It is important to distinguish between IA and AH because the expenditure figure for the IA must already be included in the figure for the relevant scheme.
- (17) Name of region: If the aid was earmarked for one particular region, this is specified at NUTS level II assisted region(s).
- (18) Assisted region(s) Art. 107 TFEU: Aid may, at the time of approval, be exclusively earmarked for a specific region or group of regions. Where appropriate, a distinction is made between the following categories: 'A' denoting Article 107(3)a TFEU regions, 'C' denoting Article 107(3)c TFEU regions, 'M' denoting a mix of Article 107(3)a TFEU and Article 107(3)c TFEU regions whereas 'N' or empty denoting non-assisted regions.
- (19) Aid instrument

[Spreadsheet:]

Four categories have been identified for this purpose. Each category is represented by the letter A, B, C, or D, followed either by the number 1 or 2, meaning respectively budgetary aid (i.e. aid provided through the budget) or tax relief (i.e. aid granted via the tax system), plus an A to indicate the aid element; for example, C1A refers to the aid element (A) of a soft loan (C1). In publishing the data, account is taken of the aid element only, i.e. the entries ending with the letter 'A'.

The first category (A) comprises aid that is transferred in full to the recipient. In other words, the aid element is equal to the capital value of aid. This first category has been subdivided into two groups depending on whether the aid was granted through the budget (A1A) or through the tax or social security system (A2A). Examples for A1A are grants, interest subsidies, guarantee fee subsidies.

⁹ NACE Rev 2 is the Statistical classification of economic activities in the European Community. See http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-RA-07-015.

Group B1. Equity participation in whatever form (including debt conversion); B1A represents the aid element.

Group C. The third category (C) covers transfers in which the aid element is the interest saved by the recipient during the period for which the capital transferred is at his disposal. The financial transfer takes the form of a soft loan (C1) or tax deferral (C2). The aid elements (C1A/C2A) in this category are much lower than the capital values of the transfers.

Group D1. The last category covers guarantees. The aid elements (D1A) are much lower than the nominal amounts guaranteed, since they correspond to the benefit which the recipient receives free of charge or at lower than market rate if a premium is paid to cover the risk.

In any event, you are required to report by each individual aid instrument as provided in the spreadsheet or added by yourself at the end of the spreadsheet.

[SARI:]

The name of the aid instrument is repeated from information provided with the notification or the summary information sheet (GBER), after verification by the Commission services.

In case you need to add information or wish that pre-filled information is corrected, you must send a modification request via SARI to the Commission services who will introduce the relevant raw data, after verification.

- (20) (*) Aid description : description of aid instrument
- (21) (*) Expiry: As the Commission is not always informed of aid schemes which are no longer in operation, please indicate those schemes which have been abolished and those where all residual payments to aid beneficiaries have been completed.

If this is the case,

[Spreadsheet]: please choose 'Yes' from the drop down list. If you fill in the expiry column with a 'Yes', the whole row will be automatically painted in grey after running the macro "Check data" on the "SA Template" menu.

[SARI]: please indicate Expired in the comment of the relevant expenditure row or case.

- (22) (*) Duration starts: date when the aid scheme started
- (23) (*) Duration ends: date when the aid scheme is due to end
- (24) (*) Co-financed

Although Community funding itself is excluded, total State aid for each Member State shall include aid measures that are co-financed by Community funding.

In order to identify which measures are co-financed and estimate how much such aid represents in relation to overall State aid,

[Spreadsheet:] Member States are required to choose 'Yes' from the drop down list for all measures that are co-financed. This field should always be filled in. For all non co-financed measures, please choose 'No'.

[SARI:] the relevant case has received co-financed 'Yes' or 'No' on the basis of information provided with the notification or summary information sheet. If you wish to change it, you must send a modification request via SARI to the Commission services who will introduce the change after verification.

(25) (*) Co-financing percentage

In order to estimate the share of Community funding that can be considered as State aid as defined under Article 107(1) TFEU, please indicate the national State aid percentage of total aid (national State aid + EU co-financing =100%). For example, if a particular measure is co-financed by 75% Community funding and 25% national funding, then the figure '25' should be inserted. If the co-financing percentage varies over the years, please put the average percentage over the duration of the measure.

[Spreadsheet:] If there is Y in the "Co-financed" column, the co-financing percentage column should include a figure ≤ 100 (only numerical format). If not, after running the "Check Data" macro, the cell will be painted in yellow and with an information box saying "this cell should not remain empty – please insert your best estimates".

[SARI:] When co-financing is set to 'Yes', SARI provides you with the field "co-financing percentage" into which you fill-in the figure.

(26) (*) Type of data reported: Generally, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax expenditure). Where final data on payments are not available, commitments or budget appropriations should be provided. Please choose from a drop down list: expenditure, commitment or budget.

(27) - (31): [Spreadsheet only] hidden and locked columns

(32) - (52)(*) Expenditure

With respect to reporting on financial crisis measures and aid granted under Temporary Framework condition, please consult the appropriate guidance as provided in annex.

- (32) to (46): historical data, [Spreadsheet:] hidden columns; [SARI:] data are visible but cannot be changed.
- Starting from the year of the Commission decision **there are only 2 possibilities for each expenditure entry – a figure or zero**. Measures authorised but not yet in force also receive a Zero. In any event, any zero reporting must have a comment ([Spreadsheet:] in "Comments and explanations from Member State"; [SARI:] a comment linked to the relevant expenditure field.) to provide clarity and explanation for the Commission services.

An expenditure cell can be left blank

- Only before the year of the Commission decision but a comment must give explanation; or

- If the measure has expired and 'Yes' indicates it in Expired.

[Spreadsheet:] The macro verified the content of this cell; paints the cell in yellow or red and gives an error message if an error is detected.

- If a Member State revises historical data and there is a significant difference between old and revised data - then the Member State should provide clarification or explanation (e.g. the old data represented budget commitments, and the new data represents actual expenditures,...) in "Comments and explanations from Member State" ([SARI:] a comment for the relevant expenditure field).
- As a general rule, figures should be expressed in terms of actual expenditure (or actual revenue foregone in the case of tax expenditure). Where final data on payments are not available, commitments or budget appropriations should be provided; in such event, update "Type of data reported" (Column 26) accordingly.
- Separate figures should be provided for each aid instrument within a scheme or individual aid (e.g. grant, soft loans, etc.). For categories equity participation, loan and guarantee both the total amount involved i.e. the nominal amount and the corresponding aid element ([Spreadsheet:] ending with the letter 'A') should be indicated separately. For example, for a loan, please fill in
 - The nominal amount of the loan [Spreadsheet:] in the row marked 'C1'
[SARI:] in Nominal amount; and
 - The aid element of the loan [Spreadsheet:] in the row below marked 'C1A'
[SARI:] in Aid element.
- Expenditure figures should cover all national aid measures including those that are co-financed. However, EU funding itself should be excluded from this column.
- Figures should be expressed in the national currency in application at the time of the reporting period.
- Historical data should also be revised where necessary. For years before 2005,
[Spreadsheet:] you need to « unhide » the columns.
[SARI:] you make a comment, provide the data to change and the Commission services will insert the data in SARI.

(53) (*) Comments and explanations from Member State [SARI: comment function at the level of the case or at the level of the individual expenditure, where appropriate]: make a comment whenever you wish to inform the Commission services, e.g. to accompany your zero or 'empty' reporting, to explain a change in historical data, to correct pre-completed case information, or any other comment that explain your reporting further. Your comments help avoiding further requests for clarification from the Commission services.

ANNEX A: DECENTRALIZED DATA COLLECTION

Spreadsheet

There are different ways to deal with decentralized data collection, which should be limited to two "copy-paste" steps if one of the 2 options is followed:

Option 1: Forward the entire spreadsheet to each decentralized authority (attention: mail delivery problems may occur also at decentralized level depending on the protection level, because the spreadsheet contains macros).

- The coordinator for the data collection forwards the entire spreadsheet to the decentralized reporting authorities;
 - i. If there are simple criteria to select data to send to decentralized authorities (for ex. "primary objective"), the filter function available on top of columns 2 - 26 can be used to make only the relevant data visible for each decentralized entity
 - ii. If not, the coordinator sends the spreadsheet as it is to decentralized entities
- Decentralized authorities fill in the rows they are responsible for;
- When it is done:
 - i. Decentralized authorities can run the macros but in this case they should disregard error messages which appear in rows they are not responsible for;
 - ii. Decentralized authorities don't use the macros and leave this to the coordinator at the central level;
- Decentralized authorities send the spreadsheets back to the coordinator;
- The coordinator inserts all new data from the "decentralized" spreadsheets to a consolidated spreadsheet. These new data appear in blue in each "decentralized" spreadsheet and are limited to the blue and green columns, as other (yellow) columns are protected from editing. The central coordinator can thus limit his/her checks to these columns and data in blue characters. The coordinator can use the normal Excel copy-paste functions to insert these new data to the consolidated spreadsheet, as they appear only in the non-protected columns (blue and green);
- Once all decentralized authorities have provided their input and the consolidated spreadsheet is completed at the central level, the coordinator can run the macros (go to the menu SA_template run the Check MS macro);
- If errors appear, please do the necessary corrections and run the "Check MS" macro again.

Option 2: Make separate worksheets for decentralised authorities:

This option should be chosen if the central coordinator wants to send to each decentralized entity only the rows they are responsible for. This option allows you to work with an unprotected excel spreadsheet, where normal excel copy-paste function can be used to make separate spreadsheets for decentralized authorities.

- copy the protected spreadsheet received from the Commission and paste it into a normal unprotected excel spreadsheet

- In the spreadsheet received from the Commission (protected spreadsheet with the menu SA_template = SA-Template spreadsheet) select all cells in the worksheet by clicking 'Select all' button (most left top cell in the worksheet). For more information consult 'Select data or cells' topic in MS Excel help.



- Copy all
 - Open again the excel programme, open a "normal" excel sheet (no "SA-Template" menu on menu bar) and select cell A1
 - Paste into the empty spreadsheet. (Note: if done correctly, the first column (A) should be labelled 'Aidname_ID' and the last column (BB) should be 'Comments and explanations from Member State '. The actual case data should start at row 44.
 - Select the lines to be sent to each responsible region or decentralized authority and make spreadsheets for the decentralized authorities from this "normal" excel spreadsheet
- When all "decentralized" spreadsheets come back, insert all new information in the SA-template spreadsheet. For information in the blue and green columns, you can use the copy-paste function. If something has been changed or added in a yellow column, indicate this in the "Comment from MS" (53) (yellow columns are protected).
 - Go to the SA-menu template, run the "Check MS" macro
 - If errors appear, please do the necessary corrections and run the "Check MS" macro again.

SARI

SARI supports input from granting authorities when a Member State has a decentralised organisation of State aid management. Please read more on distributed input in the SARI User Manual which is accessible from SARI.

ANNEX B

LIST OF PRIMARY AND SECONDARY OBJECTIVES

Closure aid
Compensation of damages caused by natural disaster
Culture
Employment
Energy saving
Environmental protection
Execution of an important project of common Europe
Heritage conservation
Innovation
Promotion of export and internationalisation
Regional development
Remedy for a serious disturbance in the economy
Rescuing firms in difficulty
Research and development
Restructuring firms in difficulty
Risk capital
Sectoral development
Services of general economic interest
SMEs
Social support to individual consumers
Training

Match list GBER objectives and Primary Objectives¹⁰

Primary objective	GBER Objective
Employment	Aid for the recruitment of disadvantaged workers in the form of wage subsidies (Art. 40 GBER)
	Aid for the employment of disabled workers in the form of wage subsidies (Art. 41 GBER)
	Aid for compensating the additional costs of employing disabled workers (Art. 42 GBER)
Environmental protection	Investment aid enabling undertakings to go beyond Community standards for environmental protection or increase the level of environmental protection in the absence of Community standards (Art. 18 GBER)
	Aid for the acquisition of transport vehicles which go beyond

¹⁰ The match list only shows those Primary objectives for which a match is possible with GBER objectives.

	Community standards or which increase the level of environmental protection in absence of Community standards (Art. 19 GBER)
	Aid for early adaptation to future Community standards for SMEs (Art.20 GBER)
	Environmental aid for investment in energy saving measures (Art. 21 GBER)
	Environmental investment aid for high efficiency cogeneration (Art. 22 GBER)
	Environmental aid for the promotion of energy from renewable energy sources (Art. 23 GBER)
	Aid for environmental studies (Art.24 GBER)
	Environmental aid in the form of tax reductions (Art. 25 GBER)
Innovation	Aid to young innovative enterprises (Art. 35 GBER)
	Aid for innovation advisory services and for innovation support services (Art. 36 GBER)
	Aid for the loan of highly qualified personnel (Art. 37 GBER)
Regional development	Regional aid Scheme
	Regional Ad hoc aid (Art. 13.1 GBER)
	Aid for newly created small enterprises (Art.14 GBER)
Research and development	Fundamental research (Art. 31.2.a GBER)
	Industrial research (Art. 31.2.b GBER)
	Experimental development (Art. 31.2.c GBER)
	Aid for technical feasibility studies (Art. 32 GBER)
	Aid for industrial property rights costs for SMEs (Art. 33 GBER)
	Aid for research and development in the agricultural and fisheries sectors (Art. 34 GBER)
Risk capital	Aid in the form of risk capital (Art. 28 - 29 GBER)
SMEs	SME investment and employment aid (Art.15 GBER)
	Aid for small enterprises newly created by female entrepreneurs (Art. 16 GBER)
	Aid for consultancy in favour of SMEs (Art. 26 GBER)
	Aid for SME participation in fairs (Art. 27 GBER)
Training	Specific training (Art. 38.1.GBER)
	General training (Art. 38.2. GBER)

ANNEX C – MEMBER STATE SUPPORT DESK

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<p>Ms Martine LISSENS</p> <p>martine.lissens@ec.europa.eu; +32 229-64554</p>	<p>Germany, Ireland, Lithuania, Luxembourg, Malta, Netherlands, United Kingdom</p> <p>Backup for: Austria, Belgium, Bulgaria, Czech Republic, Greece, Italy, Portugal, Romania, Spain, Sweden</p>
<p>Ms Annette MATTHIAS-WERNER</p> <p>annette.matthias@ec.europa.eu; +32 229-98928</p>	<p>Denmark, Finland, Sweden</p>
<p>Mr Piotr PAPIESKI</p> <p>piotr.papieski@ec.europa.eu; +32 229-95196</p>	<p>Belgium, Estonia, France, Greece, Hungary, Poland, Portugal, Romania</p> <p>Backup for: Denmark, Ireland, Cyprus, Lithuania, Latvia, Luxembourg, Slovakia, United Kingdom</p>
<p>Mr Raffaele FARGNOLI</p> <p>Raffaele.fagnoli@ec.europa.eu; +32 229-60835</p>	<p>Backup for: Italy</p>
<p>Mr Marek TOTH</p> <p>marek.toth@ec.europa.eu; +32 229-66262</p>	<p>Austria, Bulgaria, Cyprus, Czech Republic, Latvia, Slovakia, Slovenia</p> <p>Backup for: Germany, Estonia, Hungary, Finland, Malta, Netherlands, Poland, Slovenia,</p>

ANNEX D – Guidance: Reporting on aid granted under the Temporary Framework for the State aid Scoreboard, Autumn 2011 update

Introduction

The State Aid Scoreboard Autumn 2011 update will report on Temporary Framework ("TF") issues from a State aid perspective. It will use data received in the annual report, usually in aggregated form, as background to its analysis.

As for all other aid measures, complete reports on expenditure must be provided on TF measures implemented in the reporting year 2010. In particular, data are requested for the nominal amount (e.g. the nominal amount of a loan granted or a guarantee issued) and for the relevant aid elements of these measures. Where for 2009 the details on expenditure were incomplete or given as estimate, Member States shall provide update accordingly.

Guidance

General method

- a) In instances where a TF measure is (i) a new *ad hoc* measure, (ii) a new scheme or (iii) a new framework scheme under which a number of new schemes may be implemented, the Member State simply reports expenditure under this TF measure.
- b) In instances where a TF measure (i) modifies an existing aid measure or (ii) the Member State uses one or more existing aid measures for its implementation, and hence aid is granted under TF conditions, the Member State reports the aid amounts (including the aid element) under the corresponding TF measure. By contrast, all aid that falls outside the aforementioned conditions (i) and (ii) shall be reported under the case number of the initially authorised non-TF measure.

In addition, the Member State is requested to provide in comment the case number of the existing scheme(s) for which the TF conditions apply.

ANNEX E – Guidance: Reporting on financial crisis cases for the State aid Scoreboard Autumn 2011 update

Introduction

The State Aid Scoreboard Autumn 2011 update will again report on financial crisis issues from a State aid perspective. It will use data received in the annual reports from Member States, usually in aggregated form, as background to its analysis.

The total maximum volume of crisis measures approved until 1/10/2010 by the European Commission of around € 4588.9 billion – as outlined in the Autumn 2010 update¹¹ - represents the overall maximum amount of guarantee umbrellas, rescue and restructuring packages and other measures set up by Member States. The aid impact of these measures can only be assessed *ex post* depending on the actual implementation of the measures. The nominal amount (actual use) of crisis aid implemented in 2009 stood at € 1106.5 billion.

As for all other aid measures, in accordance to Articles 5 and 6 and Annex III A of Commission Regulation (EC) No 794/2004, complete reports on expenditure shall be provided on financial crisis measures implemented in the reporting year 2010. Estimates provided in previous years shall be replaced by definitive data.

Since the use of three different concepts to explain volumes approved, subsequently used and the benefit (estimated aid element) obtained by the financial institutions appeared to be rather complex, the Commission services decided to publish in the Autumn 2011 update for crisis aid granted to financial sector only the **approved volume** (i.e. the overall maximum amount of State aid measures set up by the Member State and approved by the Commission) and the **actually used amount** (i.e. the actual volume of the aid measure which Member States implemented).

Therefore, contrary the annual reporting instructions for the preparation of the Autumn 2009 and 2010 updates, reporting the aid element (i.e. the gross grant equivalent) for financial crisis measures is not required for the Autumn 2011 update. Hence, the cells in the Member States' annual report (in rows with aid instruments equal to B1A for capital injections, C1A for loans or D1A for guarantees) representing the aid element of crisis aid granted to the financial sector remain empty.

To adequately capture the amounts actually used, the Commission services have further refined the methodology as regards guarantees and liquidity measures other than guarantees. The exact information that needs to be reported is explained in more detail for each instrument.

Guidance

- A. Please provide the following data per financial crisis scheme and per individually approved aid measure (ad-hoc measure or individual application of a scheme):

¹¹ http://ec.europa.eu/competition/state_aid/studies_reports/studies_reports.html, page 9.

1. For guarantees on liabilities:

- the overall volume of outstanding guarantees in 2010 calculated as the average of end of quarter (31 March; 30 June; 30 September; 30 December) outstanding amounts.

2. Liquidity measures other than guarantees on liabilities:

- the overall volume of outstanding liquidity measures (other than guarantees) in 2010 calculated as the average of end of quarter (31 March; 30 June; 30 September; 30 December) outstanding amounts.

3. For recapitalisation measures:

- the overall amount of the recapitalisation for 2010

4. For impaired assets:

- the nominal amount implemented in 2010 calculated as the transfer value of the assets minus their market value, in accordance with the impaired assets communication. The decision usually specifies it.

5. For restructuring aid:

Only nominal amount implemented in 2010 (and in the previous years) is required. Member States should be careful to avoid double counting aid that was given as rescue aid and stays on in the restructuring phase.

Example: A bank received rescue recapitalisation of €10 billion, then the recapitalisation is confirmed in the restructuring, and another € 5 billion recapitalisation is given: the total amount of aid given to the bank is € 15 billion (€ 10 billion rescue aid plus € 5 billion restructuring aid); it is not € 25 billion (€ 10 billion rescue aid plus € 15 billion restructuring).

6. In any event, please give reasons for reporting a zero amount in 2010.

- B. Due to the methodological changes concerning the nominal amounts for guarantees, impaired assets and liquidity measures, **Member States are requested to review data reported for these measures in 2008 and 2009** and correct the reported figures applying the current methodology for the reporting year 2010.

ANNEX F – HISTORY OF MOST IMPORTANT CHANGES

Introduced in 2010

New column: Category

For the purpose to identify certain categories of State aid measures more easily, a specific code is given to the individual case. You will find the specific codes further below.

Primary objective – Match with objective(s) of aid measures falling under Commission Regulation (EC) No 800/2008

The reporting obligation requires Member States to provide expenditure *inter alia* per primary objective. For aid measures falling under Commission Regulation (EC) No 800/2008¹² (hereinafter "GBER"), the summary information only recognises objectives. In this respect, the Commission provides for each objective the corresponding primary objective, according to the match list provided in Annex B – the objective of the individual GBER measure is given in column "Secondary Objective".

Guidance: Reporting on financial crisis cases

Guidance: Reporting on aid granted under Temporary Framework conditions

The Commission provides further guidance as to the reporting on financial crisis cases and aid granted under the Temporary Framework conditions; see annexes D and E.

Introduced in 2009

Simplified categories for the field "Assisted region(s) Article 87"

The categories identifying the different regions pursuant to Article 87(3)a) and c) have been simplified.

Sector codes pursuant to NACE Rev 2

With the entry into force of Regulation (EC) 1893/2006 of the European Parliament and of the Council¹³, the statistical classification of economic activities in the Community shall use the NACE Revision 2 as from 1 January 2008.

As to all existing measures, the Commission services converted the sector code according to the conversion table provided by Eurostat¹⁴. With regard to measures decided in 2008, the new codes were introduced as provided either through SANI or by the case handler.

Link to state aid case register

While the aid number generally allows activating a link that shows the case register information when doubled-clicked, the new DG Competition case register will show GBER cases only when they become displayed in the course of the foreseeable future.

¹² OJ L 214, 9.8.2008, p. 3

¹³ OJ L 393, 30.12.2006, p. 1

¹⁴ http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-RA-07-015

Introduced prior 2009

Expired aid measures are visible in the spreadsheet but the rows are painted grey. No data should be added to these measures unless the measure has been incorrectly marked as expired in which case this should be pointed out in "Comments and explanations from Member State" column. To reduce the length of the spreadsheet, expired measures can be hidden by setting the filter of this column to "No".

The aid number allows activating a link that shows the case register information when doubled-clicked.